

Ohio

1997

Issued November 1999

EC97S71A-OH

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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CONTENTS

Introduction to the Economic Census	1
Arts, Entertainment, and Recreation	5
TABLES	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997	8
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997	9
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997	16
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997	22
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997	34
APPENDIXES	
A. Explanation of Terms	A-1
B. NAICS Codes, Titles, and Descriptions	B-1
C. Coverage and Methodology	C-1
D. Geographic Notes	D-1
E. Metropolitan Areas	E-1

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	OHIO							
	Arts, entertainment, & recreation	2 902	2 308 609	706 601	119 937	37 210	18.4	4.4
711	Performing arts, spectator sports, & related industries	542	823 504	303 579	43 677	7 891	9.5	1.4
7111	Performing arts companies	94	39 756	12 798	2 688	915	28.9	3.4
71111	Theater companies & dinner theaters	25	19 358	7 462	1 769	601	18.0	1.5
711110	Theater companies & dinner theaters	25	19 358	7 462	1 769	601	18.0	1.5
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	19	7 613	2 937	857	256	44.4	3.7
7111103	Dinner theaters	5	D	D	D	e	D	D
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	53	14 789	4 191	593	195	49.6	5.8
711130	Musical groups & artists	53	14 789	4 191	593	195	49.6	5.8
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	51	D	D	D	c	D	D
71119	Other performing arts companies	15	D	D	D	c	D	D
711190	Other performing arts companies	15	D	D	D	c	D	D
7111901	Circuses	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	b	D	D
7112	Spectator sports	149	519 421	237 666	29 479	4 583	5.1	.6
71121	Spectator sports	149	519 421	237 666	29 479	4 583	5.1	.6
711211	Sports teams & clubs	13	330 495	197 752	21 759	2 371	1.3	.1
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	8	86 875	44 691	13 379	1 329	5.0	.4
711212	Racetracks	35	141 406	27 101	5 221	1 761	8.4	.2
7112122	Auto racetrack operation	24	20 700	2 770	333	255	28.8	1.7
7112123	Horse racetrack operation	11	120 706	24 331	4 888	1 506	4.9	—
711219	Other spectator sports	101	47 520	12 813	2 499	451	21.8	4.6
7112191	Professional athletes	23	10 978	4 133	710	117	31.7	—
7112192	Racing (except racetrack operation)	78	36 542	8 680	1 789	334	18.8	6.0
7113	Promoters of performing arts, sports, & similar events	101	115 562	16 979	3 304	1 372	16.4	4.7
71131	Promoters of performing arts, sports, & similar events w/facility	25	25 714	5 352	1 240	475	6.7	.7
711310	Promoters of performing arts, sports, & similar events w/facility	25	25 714	5 352	1 240	475	6.7	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	76	89 848	11 627	2 064	897	19.2	5.8
711320	Promoters of performing arts, sports, & similar events w/o facil	76	89 848	11 627	2 064	897	19.2	5.8
7114	Agents/managers for artists, athletes, & other public figures	38	111 885	22 584	5 134	469	4.2	.2
71141	Agents/managers for artists, athletes, & other public figures	38	111 885	22 584	5 134	469	4.2	.2
711410	Agents/managers for artists, athletes, & other public figures	38	111 885	22 584	5 134	469	4.2	.2
7115	Independent artists, writers, & performers	160	36 880	13 552	3 072	552	43.9	3.7
71151	Independent artists, writers, & performers	160	36 880	13 552	3 072	552	43.9	3.7
711510	Independent artists, writers, & performers	160	36 880	13 552	3 072	552	43.9	3.7
712	Museums, historical sites, & similar institutions	20	5 157	1 590	183	156	50.2	10.2
7121	Museums, historical sites, & similar institutions	20	5 157	1 590	183	156	50.2	10.2
71211	Museums	10	D	D	D	b	D	D
712110	Museums	10	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	182	30	3	2	D	34.1
712130	Zoos & botanical gardens	3	182	30	3	2	D	34.1
71219	Nature parks & other similar institutions	6	1 598	556	51	22	29.3	17.2
712190	Nature parks & other similar institutions	6	1 598	556	51	22	29.3	17.2
713	Amusement, gambling, & recreation industries	2 340	1 479 948	401 432	76 077	29 163	23.2	6.0
7131	Amusement parks & arcades	126	377 609	95 032	12 697	3 319	3.5	.3
71311	Amusement & theme parks	15	337 173	84 807	10 589	2 062	.7	—
713110	Amusement & theme parks	15	337 173	84 807	10 589	2 062	.7	—
7131101	Waterparks	5	7 653	2 398	181	73	3.9	—
7131102	Amusement parks (except waterparks)	10	329 520	82 409	10 408	1 989	.7	—
71312	Amusement arcades	111	40 436	10 225	2 108	1 257	26.9	2.7
713120	Amusement arcades	111	40 436	10 225	2 108	1 257	26.9	2.7
7132	Gambling industries	18	27 398	2 042	505	114	12.2	1.9
71329	Other gambling industries	18	27 398	2 042	505	114	12.2	1.9
713290	Other gambling industries	18	27 398	2 042	505	114	12.2	1.9
7132902	Lottery, bingo, bookie, & other betting operation	18	27 398	2 042	505	114	12.2	1.9
7139	Other amusement & recreation services	2 196	1 074 941	304 358	62 875	25 730	30.4	8.1
71391	Golf courses & country clubs	509	405 017	119 977	18 477	6 786	30.4	8.5
713910	Golf courses & country clubs	509	405 017	119 977	18 477	6 786	30.4	8.5
71392	Skiing facilities	8	9 698	4 254	2 352	791	3.9	—
713920	Skiing facilities	8	9 698	4 254	2 352	791	3.9	—
71393	Marinas	140	74 783	15 799	2 738	714	31.1	6.8
713930	Marinas	140	74 783	15 799	2 738	714	31.1	6.8
71394	Fitness & recreational sports centers	694	251 853	75 319	17 477	8 995	31.6	11.9
713940	Fitness & recreational sports centers	694	251 853	75 319	17 477	8 995	31.6	11.9
7139404	Ice skating rinks	8	5 610	1 632	435	234	25.7	7.2
7139405	Roller skating rinks	96	20 915	6 180	1 713	1 143	34.3	11.4
71395	Bowling centers	386	175 649	51 079	14 143	5 898	26.5	4.0
713950	Bowling centers	386	175 649	51 079	14 143	5 898	26.5	4.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	OHIO—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	459	157 941	37 930	7 688	2 546	34.5	6.8
713990	All other amusement & recreation industries	459	157 941	37 930	7 688	2 546	34.5	6.8
7139901	Dance studios & halls	12	4 449	350	54	45	78.7	3.4
7139902	Concession operators of amusement devices & rides	41	21 151	4 293	479	339	8.4	10.9
7139904	Miniature golf courses	53	12 925	3 086	515	269	30.0	.9
7139905	Coin-operated amusement devices (except slot machine operation)	108	73 541	17 665	4 271	855	24.7	3.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	OHIO								
	Arts, entertainment, & recreation	858	907 677	839 479	313 838	68 970	19 582	14.2	3.4
711	Performing arts, spectator sports, & related industries	200	255 487	249 192	77 767	19 534	4 846	10.3	4.0
7111	Performing arts companies	109	147 158	145 312	56 628	14 710	2 916	4.7	.7
71111	Theater companies & dinner theaters	50	42 765	39 312	12 255	3 188	667	10.7	1.6
711110	Theater companies & dinner theaters	50	42 765	39 312	12 255	3 188	667	10.7	1.6
7111101	Opera companies	5	7 603	6 928	1 852	488	73	—	—
7111102	Theater companies	45	35 162	32 384	10 403	2 700	594	13.1	2.0
71112	Dance companies	12	D	D	D	D	e	D	D
711120	Dance companies	12	D	D	D	D	e	D	D
71113	Musical groups & artists	46	83 040	84 638	34 938	9 218	1 800	2.3	.4
711130	Musical groups & artists	46	83 040	84 638	34 938	9 218	1 800	2.3	.4
7111301	Symphony orchestras & chamber music organizations	24	78 172	80 094	33 755	8 959	1 662	.2	.5
7111309	Other music groups & artists	22	4 868	4 544	1 183	259	138	36.0	—
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	91	108 329	103 880	21 139	4 824	1 930	17.8	8.5
71131	Promoters of performing arts, sports, & similar events w/facility	25	71 182	68 253	17 120	4 245	1 651	2.3	2.0
711310	Promoters of performing arts, sports, & similar events w/facility	25	71 182	68 253	17 120	4 245	1 651	2.3	2.0
71132	Promoters of performing arts, sports, & similar events w/o facil	66	37 147	35 627	4 019	579	279	47.5	21.0
711320	Promoters of performing arts, sports, & similar events w/o facil	66	37 147	35 627	4 019	579	279	47.5	21.0
712	Museums, historical sites, & similar institutions	194	284 263	232 866	84 964	21 381	4 488	13.9	3.1
7121	Museums, historical sites, & similar institutions	194	284 263	232 866	84 964	21 381	4 488	13.9	3.1
71211	Museums	133	218 148	176 460	61 469	15 622	3 055	12.5	3.3
712110	Museums	133	218 148	176 460	61 469	15 622	3 055	12.5	3.3
71212	Historical sites	39	19 325	13 743	5 238	1 153	431	21.8	2.0
712120	Historical sites	39	19 325	13 743	5 238	1 153	431	21.8	2.0
71213	Zoos & botanical gardens	10	42 390	38 679	16 851	4 276	928	14.2	2.5
712130	Zoos & botanical gardens	10	42 390	38 679	16 851	4 276	928	14.2	2.5
71219	Nature parks & other similar institutions	12	4 400	3 984	1 406	330	74	49.1	3.1
712190	Nature parks & other similar institutions	12	4 400	3 984	1 406	330	74	49.1	3.1
713	Amusement, gambling, & recreation industries	464	367 927	357 421	151 107	28 055	10 248	17.2	3.1
7139	Other amusement & recreation services	464	367 927	357 421	151 107	28 055	10 248	17.2	3.1
71391	Golf courses & country clubs	134	260 126	255 144	110 338	20 340	6 198	10.4	1.5
713910	Golf courses & country clubs	134	260 126	255 144	110 338	20 340	6 198	10.4	1.5
71394	Fitness & recreational sports centers	248	84 934	82 253	33 921	6 456	3 595	29.5	5.4
713940	Fitness & recreational sports centers	248	84 934	82 253	33 921	6 456	3 595	29.5	5.4
71399	All other amusement & recreation industries	82	22 867	20 024	6 848	1 259	455	48.7	13.1
713990	All other amusement & recreation industries	82	22 867	20 024	6 848	1 259	455	48.7	13.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON–MASSILLON, OH MSA								
71	Arts, entertainment, & recreation	105	42 755	11 513	2 188	960	36.1	2.6
711	Performing arts, spectator sports, & related industries	14	3 921	954	171	36	74.5	1.4
713	Amusement, gambling, & recreation industries	91	38 834	10 559	2 017	924	32.2	2.7
7139	Other amusement & recreation services	86	37 041	10 187	1 926	857	32.4	2.8
71391	Golf courses & country clubs	23	17 113	5 164	795	313	38.0	—
713910	Golf courses & country clubs	23	17 113	5 164	795	313	38.0	—
71394	Fitness & recreational sports centers	21	8 653	1 951	416	194	19.8	3.2
713940	Fitness & recreational sports centers	21	8 653	1 951	416	194	19.8	3.2
71395	Bowling centers	17	7 273	2 134	588	312	25.6	2.0
713950	Bowling centers	17	7 273	2 134	588	312	25.6	2.0
71399	All other amusement & recreation industries	23	D	D	D	b	D	D
713990	All other amusement & recreation industries	23	D	D	D	b	D	D
CINCINNATI–HAMILTON, OH–KY–IN CMSA								
71	Arts, entertainment, & recreation	504	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	121	D	D	D	g	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	e	D	D
7111102	Theater companies	7	D	D	D	c	D	D
7112	Spectator sports	29	D	D	D	g	D	D
71121	Spectator sports	29	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	381	D	D	D	i	D	D
7131	Amusement parks & arcades	24	D	D	D	g	D	D
71311	Amusement & theme parks	7	D	D	D	f	D	D
713110	Amusement & theme parks	7	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	355	D	D	D	i	D	D
71391	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
713910	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
713940	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
7139405	Roller skating rinks	14	3 678	1 137	305	163	17.9	25.8
71395	Bowling centers	49	D	D	D	f	D	D
713950	Bowling centers	49	D	D	D	f	D	D
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139901	Dance studios & halls	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	8	3 276	775	133	59	14.4	1.1
7139905	Coin-operated amusement devices (except slot machine operation)	21	16 503	4 143	978	226	7.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA—Con.								
Cincinnati, OH-KY-IN PMSA								
71	Arts, entertainment, & recreation	430	660 826	218 287	31 283	8 146	8.8	2.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
711110	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
7111102	Theater companies	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	g	D	D
71121	Spectator sports	27	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	24 214	3 834	633	237	21.9	6.4
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
7115	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
71151	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
711510	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
713	Amusement, gambling, & recreation industries	322	438 168	109 884	21 468	6 431	8.6	3.5
7131	Amusement parks & arcades	20	125 121	30 716	4 398	1 104	3.4	.1
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
71312	Amusement arcades	15	D	D	D	e	D	D
713120	Amusement arcades	15	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	300	D	D	D	h	D	D
71391	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
713910	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
713940	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
713950	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	17	D	D	D	c	D	D
Hamilton-Middletown, OH PMSA								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA								
71	Arts, entertainment, & recreation	790	831 373	269 151	48 922	12 107	14.5	2.7
711	Performing arts, spectator sports, & related industries	190	447 480	165 027	28 562	4 213	6.5	1.0
7111	Performing arts companies	34	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	8 848	3 613	1 109	249	24.7	—
711110	Theater companies & dinner theaters	9	8 848	3 613	1 109	249	24.7	—
71113	Musical groups & artists	20	D	D	D	b	D	D
711130	Musical groups & artists	20	D	D	D	b	D	D
7111309	Other music groups & artists	20	D	D	D	b	D	D
71119	Other performing arts companies	4	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	a	D	D
7112	Spectator sports	54	D	D	D	h	D	D
71121	Spectator sports	54	D	D	D	h	D	D
711211	Sports teams & clubs	6	D	D	D	g	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	42	13 726	4 191	642	128	34.9	14.1
7112191	Professional athletes	10	5 401	2 243	274	13	37.3	—
7112192	Racing (except racetrack operation)	32	8 325	1 948	368	115	33.4	23.2
7113	Promoters of performing arts, sports, & similar events	25	52 753	6 140	1 406	797	8.9	2.9
71132	Promoters of performing arts, sports, & similar events w/o facil	20	47 394	4 322	952	633	9.5	3.1
711320	Promoters of performing arts, sports, & similar events w/o facil	20	47 394	4 322	952	633	9.5	3.1
7114	Agents/managers for artists, athletes, & other public figures	18	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	18	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	18	D	D	D	e	D	D
7115	Independent artists, writers, & performers	59	D	D	D	c	D	D
71151	Independent artists, writers, & performers	59	D	D	D	c	D	D
711510	Independent artists, writers, & performers	59	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	596	383 007	104 010	20 352	7 891	23.8	4.7
7131	Amusement parks & arcades	35	D	D	D	f	D	D
71311	Amusement & theme parks	6	D	D	D	f	D	D
713110	Amusement & theme parks	6	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	29	D	D	D	c	D	D
713120	Amusement arcades	29	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	557	D	D	D	i	D	D
71391	Golf courses & country clubs	124	97 591	29 283	4 357	1 702	33.0	6.6
713910	Golf courses & country clubs	124	97 591	29 283	4 357	1 702	33.0	6.6
71393	Marinas	39	D	D	D	c	D	D
713930	Marinas	39	D	D	D	c	D	D
71394	Fitness & recreational sports centers	180	66 997	19 537	4 447	2 606	34.8	7.8
713940	Fitness & recreational sports centers	180	66 997	19 537	4 447	2 606	34.8	7.8
7139405	Roller skating rinks	26	5 218	1 386	346	279	41.7	.9
71395	Bowling centers	97	43 243	12 313	3 536	1 449	28.7	9.0
713950	Bowling centers	97	43 243	12 313	3 536	1 449	28.7	9.0
71399	All other amusement & recreation industries	112	D	D	D	f	D	D
713990	All other amusement & recreation industries	112	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	2 670	624	101	55	1.3	—
7139904	Miniature golf courses	13	3 569	1 026	199	86	16.0	.5
7139905	Coin-operated amusement devices (except slot machine operation)	25	21 694	5 801	1 318	227	24.9	.4
Akron, OH PMSA								
71	Arts, entertainment, & recreation	206	236 511	57 896	11 494	3 418	14.6	2.6
711	Performing arts, spectator sports, & related industries	58	74 975	13 142	3 366	812	10.7	2.6
7111	Performing arts companies	12	D	D	D	e	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	23	D	D	D	e	D	D
71121	Spectator sports	23	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	16 029	2 337	477	148	10.4	3.7
71132	Promoters of performing arts, sports, & similar events w/o facil	6	16 029	2 337	477	148	10.4	3.7
711320	Promoters of performing arts, sports, & similar events w/o facil	6	16 029	2 337	477	148	10.4	3.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.								
Akron, OH PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	148	161 536	44 754	8 128	2 606	16.4	2.6
7131	Amusement parks & arcades	8	D	D	D	f	D	D
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	140	D	D	D	g	D	D
71391	Golf courses & country clubs	39	45 611	12 437	2 118	769	26.8	6.5
713910	Golf courses & country clubs	39	45 611	12 437	2 118	769	26.8	6.5
71394	Fitness & recreational sports centers	47	13 416	4 042	889	435	41.9	4.1
713940	Fitness & recreational sports centers	47	13 416	4 042	889	435	41.9	4.1
71395	Bowling centers	21	9 359	3 032	850	342	30.6	5.0
713950	Bowling centers	21	9 359	3 032	850	342	30.6	5.0
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
Cleveland—Lorain—Elyria, OH PMSA								
71	Arts, entertainment, & recreation	584	594 862	211 255	37 428	8 689	14.5	2.8
711	Performing arts, spectator sports, & related industries	132	372 505	151 885	25 196	3 401	5.7	.6
7111	Performing arts companies	22	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	31	222 484	122 486	18 676	2 172	3.4	.4
71121	Spectator sports	31	222 484	122 486	18 676	2 172	3.4	.4
711211	Sports teams & clubs	5	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	g	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	23	D	D	D	b	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	36 724	3 803	929	649	8.2	2.6
71132	Promoters of performing arts, sports, & similar events w/o facil	14	31 365	1 985	475	485	9.0	2.8
711320	Promoters of performing arts, sports, & similar events w/o facil	14	31 365	1 985	475	485	9.0	2.8
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	e	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	448	221 471	59 256	12 224	5 285	29.2	6.3
7131	Amusement parks & arcades	27	10 609	2 584	452	212	21.6	.7
71312	Amusement arcades	24	9 099	2 093	415	199	25.2	.8
713120	Amusement arcades	24	9 099	2 093	415	199	25.2	.8
7132	Gambling industries	4	D	D	D	b	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	417	D	D	D	i	D	D
71391	Golf courses & country clubs	85	51 980	16 846	2 239	933	38.4	6.7
713910	Golf courses & country clubs	85	51 980	16 846	2 239	933	38.4	6.7
71393	Marinas	36	D	D	D	c	D	D
713930	Marinas	36	D	D	D	c	D	D
71394	Fitness & recreational sports centers	133	53 581	15 495	3 558	2 171	33.0	8.7
713940	Fitness & recreational sports centers	133	53 581	15 495	3 558	2 171	33.0	8.7
7139405	Roller skating rinks	18	4 221	1 233	299	236	33.6	1.1
71395	Bowling centers	76	33 884	9 281	2 686	1 107	28.2	10.2
713950	Bowling centers	76	33 884	9 281	2 686	1 107	28.2	10.2
71399	All other amusement & recreation industries	84	D	D	D	e	D	D
713990	All other amusement & recreation industries	84	D	D	D	e	D	D
7139904	Miniature golf courses	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	19	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBUS, OH MSA								
71	Arts, entertainment, & recreation	370	294 580	79 895	16 286	5 799	18.1	4.0
711	Performing arts, spectator sports, & related industries	97	D	D	D	g	D	D
7111	Performing arts companies	14	D	D	D	b	D	D
71113	Musical groups & artists	9	2 151	811	112	57	26.4	3.2
711130	Musical groups & artists	9	2 151	811	112	57	26.4	3.2
7111309	Other music groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	28	66 663	15 048	3 027	1 140	2.1	.4
71121	Spectator sports	28	66 663	15 048	3 027	1 140	2.1	.4
711212	Racetracks	7	33 436	7 077	1 424	608	—	.7
711219	Other spectator sports	19	D	D	D	c	D	D
7112191	Professional athletes	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	23 388	5 521	1 084	136	3.0	.1
7113	Promoters of performing arts, sports, & similar events	17	9 804	2 289	449	75	20.9	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	11	5 635	1 176	244	39	33.4	1.4
711320	Promoters of performing arts, sports, & similar events w/o facil	11	5 635	1 176	244	39	33.4	1.4
7115	Independent artists, writers, & performers	31	8 357	2 121	524	103	33.9	2.5
71151	Independent artists, writers, & performers	31	8 357	2 121	524	103	33.9	2.5
711510	Independent artists, writers, & performers	31	8 357	2 121	524	103	33.9	2.5
713	Amusement, gambling, & recreation industries	272	202 364	58 708	11 992	4 384	21.7	5.4
7131	Amusement parks & arcades	15	14 161	3 944	551	292	11.6	3.0
71312	Amusement arcades	14	D	D	D	e	D	D
713120	Amusement arcades	14	D	D	D	e	D	D
7139	Other amusement & recreation services	256	D	D	D	h	D	D
71391	Golf courses & country clubs	61	84 814	26 219	4 438	1 302	14.1	3.0
713910	Golf courses & country clubs	61	84 814	26 219	4 438	1 302	14.1	3.0
71394	Fitness & recreational sports centers	89	44 407	13 856	3 435	1 647	37.6	9.5
713940	Fitness & recreational sports centers	89	44 407	13 856	3 435	1 647	37.6	9.5
7139405	Roller skating rinks	7	D	D	D	c	D	D
71395	Bowling centers	34	22 657	6 950	1 983	595	8.5	1.3
713950	Bowling centers	34	22 657	6 950	1 983	595	8.5	1.3
71399	All other amusement & recreation industries	65	D	D	D	f	D	D
713990	All other amusement & recreation industries	65	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	13 661	2 821	750	182	29.3	3.5
DAYTON-SPRINGFIELD, OH MSA								
71	Arts, entertainment, & recreation	201	87 600	23 978	5 455	2 186	26.9	5.6
711	Performing arts, spectator sports, & related industries	26	7 720	2 303	569	161	16.9	.4
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	8	3 548	979	271	64	9.2	.5
71121	Spectator sports	8	3 548	979	271	64	9.2	.5
713	Amusement, gambling, & recreation industries	175	79 880	21 675	4 886	2 025	27.9	6.1
7131	Amusement parks & arcades	12	3 335	869	148	93	50.5	4.5
71312	Amusement arcades	12	3 335	869	148	93	50.5	4.5
713120	Amusement arcades	12	3 335	869	148	93	50.5	4.5
7139	Other amusement & recreation services	162	D	D	D	g	D	D
71391	Golf courses & country clubs	29	21 668	6 051	952	341	28.6	11.1
713910	Golf courses & country clubs	29	21 668	6 051	952	341	28.6	11.1
71394	Fitness & recreational sports centers	61	22 395	6 477	1 570	705	20.6	5.0
713940	Fitness & recreational sports centers	61	22 395	6 477	1 570	705	20.6	5.0
7139405	Roller skating rinks	10	2 759	871	225	152	48.6	—
71395	Bowling centers	28	17 467	5 269	1 431	614	13.1	3.1
713950	Bowling centers	28	17 467	5 269	1 431	614	13.1	3.1
71399	All other amusement & recreation industries	43	D	D	D	e	D	D
713990	All other amusement & recreation industries	43	D	D	D	e	D	D
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139904	Miniature golf courses	6	1 987	377	77	66	71.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	6 812	1 669	429	69	14.4	2.1
HUNTINGTON-ASHLAND, WV-KY-OH MSA								
71	Arts, entertainment, & recreation	69	20 488	5 307	1 005	379	21.0	6.5
711	Performing arts, spectator sports, & related industries	5	2 037	423	165	36	—	5.4
713	Amusement, gambling, & recreation industries	64	18 451	4 884	840	343	23.3	6.6
7139	Other amusement & recreation services	59	16 027	4 269	804	325	26.1	7.6
71391	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
713910	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
71394	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
713940	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
71395	Bowling centers	10	3 164	940	256	104	26.6	3.9
713950	Bowling centers	10	3 164	940	256	104	26.6	3.9
71399	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
713990	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	7	2 958	332	81	27	49.2	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LIMA, OH MSA								
71	Arts, entertainment, & recreation	44	13 717	4 053	769	502	41.6	1.7
713	Amusement, gambling, & recreation industries	39	12 987	3 813	756	491	40.8	1.8
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	1 673	491	123	106	75.4	13.9
713940	Fitness & recreational sports centers	11	1 673	491	123	106	75.4	13.9
71395	Bowling centers	10	4 988	1 557	319	232	37.9	—
713950	Bowling centers	10	4 988	1 557	319	232	37.9	—
MANSFIELD, OH MSA								
71	Arts, entertainment, & recreation	51	21 605	5 149	1 501	896	18.4	19.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	D	D	D	f	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	15	1 467	498	78	91	40.8	26.5
713940	Fitness & recreational sports centers	15	1 467	498	78	91	40.8	26.5
71395	Bowling centers	7	2 611	808	243	103	10.2	—
713950	Bowling centers	7	2 611	808	243	103	10.2	—
71399	All other amusement & recreation industries	8	2 550	453	83	18	5.9	—
713990	All other amusement & recreation industries	8	2 550	453	83	18	5.9	—
PARKERSBURG—MARIETTA, WV—OH MSA								
71	Arts, entertainment, & recreation	31	8 939	2 500	440	189	25.0	25.1
713	Amusement, gambling, & recreation industries	26	8 112	2 246	395	178	26.3	27.6
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
713940	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
STEUBENVILLE—WEIRTON, OH—WV MSA								
71	Arts, entertainment, & recreation	39	79 680	11 356	2 297	933	4.2	.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	2 425	717	117	207	18.9	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TOLEDO, OH MSA								
71	Arts, entertainment, & recreation	157	99 145	25 479	5 634	2 169	22.1	13.7
711	Performing arts, spectator sports, & related industries	24	26 044	4 255	934	309	15.7	9.3
7111	Performing arts companies	7	2 167	469	114	24	79.8	13.1
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
711212	Racetracks	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	8 794	1 369	402	146	7.4	23.0
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	133	73 101	21 224	4 700	1 860	24.3	15.3
7139	Other amusement & recreation services	126	71 209	20 730	4 596	1 752	24.6	15.4
71391	Golf courses & country clubs	19	24 551	7 701	1 413	406	20.4	7.4
713910	Golf courses & country clubs	19	24 551	7 701	1 413	406	20.4	7.4
71393	Marinas	7	3 889	556	86	34	70.2	—
713930	Marinas	7	3 889	556	86	34	70.2	—
71394	Fitness & recreational sports centers	51	23 945	7 052	1 615	747	17.3	32.8
713940	Fitness & recreational sports centers	51	23 945	7 052	1 615	747	17.3	32.8
7139405	Roller skating rinks	6	1 696	548	132	84	29.4	70.6
71395	Bowling centers	25	14 518	4 078	1 213	483	22.3	3.8
713950	Bowling centers	25	14 518	4 078	1 213	483	22.3	3.8
71399	All other amusement & recreation industries	24	4 306	1 343	269	82	56.3	16.5
713990	All other amusement & recreation industries	24	4 306	1 343	269	82	56.3	16.5
WHEELING, WV—OH MSA								
71	Arts, entertainment, & recreation	41	40 837	6 479	1 503	490	10.9	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	2 946	999	226	57	9.8	.6
713990	All other amusement & recreation industries	12	2 946	999	226	57	9.8	.6
YOUNGSTOWN—WARREN, OH MSA								
71	Arts, entertainment, & recreation	152	57 000	14 928	2 425	1 138	42.1	20.8
711	Performing arts, spectator sports, & related industries	17	4 459	1 119	205	60	41.1	—
713	Amusement, gambling, & recreation industries	135	52 541	13 809	2 220	1 078	42.2	22.6
7139	Other amusement & recreation services	122	47 097	13 273	2 080	999	40.6	24.8
71391	Golf courses & country clubs	40	24 251	7 427	754	305	35.3	34.8
713910	Golf courses & country clubs	40	24 251	7 427	754	305	35.3	34.8
71394	Fitness & recreational sports centers	39	8 111	2 315	509	344	52.1	8.6
713940	Fitness & recreational sports centers	39	8 111	2 315	509	344	52.1	8.6
7139405	Roller skating rinks	5	1 622	502	119	91	20.3	—
71395	Bowling centers	21	7 329	2 047	600	291	54.1	1.4
713950	Bowling centers	21	7 329	2 047	600	291	54.1	1.4
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	3	2 157	328	—	—	D	57.9
7139905	Coin-operated amusement devices (except slot machine operation)	7	3 679	747	188	43	17.3	31.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE OHIO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	573	346 637	85 121	13 086	4 371	26.3	3.0
711	Performing arts, spectator sports, & related industries	56	D	D	D	c	D	D
7112	Spectator sports	24	12 345	1 456	301	65	55.4	.9
71121	Spectator sports	24	12 345	1 456	301	65	55.4	.9
711212	Racetracks	7	9 156	597	65	22	48.6	—
7112122	Auto racetrack operation	7	9 156	597	65	22	48.6	—
711219	Other spectator sports	17	3 189	859	236	43	74.7	3.5
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	504	D	D	D	h	D	D
7131	Amusement parks & arcades	18	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7139	Other amusement & recreation services	484	D	D	D	h	D	D
71391	Golf courses & country clubs	135	64 171	17 103	2 147	1 008	56.4	6.4
713910	Golf courses & country clubs	135	64 171	17 103	2 147	1 008	56.4	6.4
71393	Marinas	68	D	D	D	e	D	D
713930	Marinas	68	D	D	D	e	D	D
71394	Fitness & recreational sports centers	106	19 731	6 380	1 317	725	50.2	12.9
713940	Fitness & recreational sports centers	106	19 731	6 380	1 317	725	50.2	12.9
7139405	Roller skating rinks	23	2 322	606	172	121	51.8	8.4
71395	Bowling centers	100	D	D	D	g	D	D
713950	Bowling centers	100	D	D	D	g	D	D
71399	All other amusement & recreation industries	74	D	D	D	c	D	D
713990	All other amusement & recreation industries	74	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	18	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CANTON—MASSILLON, OH MSA									
71	Arts, entertainment, & recreation	32	28 172	26 130	10 379	2 180	983	18.5	7.6
711	Performing arts, spectator sports, & related industries	7	3 259	3 476	930	230	141	—	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	9 031	6 928	1 806	428	110	27.7	21.1
7121	Museums, historical sites, & similar institutions	7	9 031	6 928	1 806	428	110	27.7	21.1
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	15 882	15 726	7 643	1 522	732	17.1	1.5
7139	Other amusement & recreation services	18	15 882	15 726	7 643	1 522	732	17.1	1.5
71391	Golf courses & country clubs	5	7 932	8 428	4 019	686	183	2.2	—
713910	Golf courses & country clubs	5	7 932	8 428	4 019	686	183	2.2	—
71394	Fitness & recreational sports centers	11	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
71	Arts, entertainment, & recreation	159	196 643	174 336	62 895	13 507	3 142	10.1	3.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
7139	Other amusement & recreation services	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
71391	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
713910	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
71394	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
713940	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
71399	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
713990	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
Cincinnati, OH—KY—IN PMSA									
71	Arts, entertainment, & recreation	143	190 302	168 550	60 416	13 083	2 957	10.0	3.0
711	Performing arts, spectator sports, & related industries	30	61 795	63 437	18 954	4 959	770	3.0	3.0
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
7121	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
7139	Other amusement & recreation services	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
71391	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
713910	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
71394	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
71	Arts, entertainment, & recreation	16	6 341	5 786	2 479	424	185	14.1	11.8
713	Amusement, gambling, & recreation industries	12	5 804	5 316	2 403	406	179	10.3	8.9
7139	Other amusement & recreation services	12	5 804	5 316	2 403	406	179	10.3	8.9
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA									
71	Arts, entertainment, & recreation	172	316 733	300 661	111 103	24 492	6 076	5.8	1.8
711	Performing arts, spectator sports, & related industries	47	95 979	93 559	32 302	8 214	1 828	3.1	2.3
7111	Performing arts companies	35	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	12	18 641	17 480	6 111	1 785	387	—	—
711110	Theater companies & dinner theaters	12	18 641	17 480	6 111	1 785	387	—	—
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	10	D	D	D	D	e	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	19	D	D	D	D	f	D	D
711130	Musical groups & artists	19	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	38	106 956	95 647	31 219	7 531	1 424	8.1	1.0
7121	Museums, historical sites, & similar institutions	38	106 956	95 647	31 219	7 531	1 424	8.1	1.0
71211	Museums	24	D	D	D	D	g	D	D
712110	Museums	24	D	D	D	D	g	D	D
71212	Historical sites	8	9 103	5 233	2 035	460	118	7.3	.6
712120	Historical sites	8	9 103	5 233	2 035	460	118	7.3	.6
71213	Zoos & botanical gardens	4	11 774	10 089	3 804	955	184	38.9	—
712130	Zoos & botanical gardens	4	11 774	10 089	3 804	955	184	38.9	—
713	Amusement, gambling, & recreation industries	87	113 798	111 455	47 582	8 747	2 824	5.9	2.2
7139	Other amusement & recreation services	87	113 798	111 455	47 582	8 747	2 824	5.9	2.2
71391	Golf courses & country clubs	28	84 856	82 713	36 158	6 545	1 832	2.1	1.8
713910	Golf courses & country clubs	28	84 856	82 713	36 158	6 545	1 832	2.1	1.8
71394	Fitness & recreational sports centers	37	19 897	20 437	8 319	1 698	830	9.6	2.5
713940	Fitness & recreational sports centers	37	19 897	20 437	8 319	1 698	830	9.6	2.5
71399	All other amusement & recreation industries	22	9 045	8 305	3 105	504	162	34.1	5.3
713990	All other amusement & recreation industries	22	9 045	8 305	3 105	504	162	34.1	5.3
Akron, OH PMSA									
71	Arts, entertainment, & recreation	34	38 731	37 370	13 571	2 805	842	8.3	.2
711	Performing arts, spectator sports, & related industries	10	4 939	4 843	1 273	402	176	19.5	—
7111	Performing arts companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	15 423	14 391	4 523	1 022	235	—	.3
7121	Museums, historical sites, & similar institutions	7	15 423	14 391	4 523	1 022	235	—	.3
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
71212	Historical sites	2	D	D	D	D	c	D	D
712120	Historical sites	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	18 369	18 136	7 775	1 381	431	12.2	.2
7139	Other amusement & recreation services	17	18 369	18 136	7 775	1 381	431	12.2	.2
71391	Golf courses & country clubs	6	15 538	15 557	7 218	1 280	356	—	—
713910	Golf courses & country clubs	6	15 538	15 557	7 218	1 280	356	—	—
71394	Fitness & recreational sports centers	8	1 982	1 753	508	89	69	70.5	2.1
713940	Fitness & recreational sports centers	8	1 982	1 753	508	89	69	70.5	2.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.									
Cleveland—Lorain—Elyria, OH PMSA									
71	Arts, entertainment, & recreation	138	278 002	263 291	97 532	21 687	5 234	5.5	2.0
711	Performing arts, spectator sports, & related industries	37	91 040	88 716	31 029	7 812	1 652	2.2	2.4
7111	Performing arts companies	28	55 095	54 350	24 942	6 376	1 002	1.6	—
71111	Theater companies & dinner theaters	10	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	10	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	8	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	15	D	D	D	D	f	D	D
711130	Musical groups & artists	15	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	35 945	34 366	6 087	1 436	650	3.1	6.1
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	31	91 533	81 256	26 696	6 509	1 189	9.5	1.1
7121	Museums, historical sites, & similar institutions	31	91 533	81 256	26 696	6 509	1 189	9.5	1.1
71211	Museums	20	79 098	70 962	22 948	5 558	995	3.6	1.2
712110	Museums	20	79 098	70 962	22 948	5 558	995	3.6	1.2
71213	Zoos & botanical gardens	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	70	95 429	93 319	39 807	7 366	2 393	4.7	2.6
7139	Other amusement & recreation services	70	95 429	93 319	39 807	7 366	2 393	4.7	2.6
71391	Golf courses & country clubs	22	69 318	67 156	28 940	5 265	1 476	2.5	2.2
713910	Golf courses & country clubs	22	69 318	67 156	28 940	5 265	1 476	2.5	2.2
71394	Fitness & recreational sports centers	29	17 915	18 684	7 811	1 609	761	2.9	2.5
713940	Fitness & recreational sports centers	29	17 915	18 684	7 811	1 609	761	2.9	2.5
71399	All other amusement & recreation industries	19	8 196	7 479	3 056	492	156	27.2	5.8
713990	All other amusement & recreation industries	19	8 196	7 479	3 056	492	156	27.2	5.8
COLUMBUS, OH MSA									
71	Arts, entertainment, & recreation	110	115 985	106 546	44 498	10 404	2 435	13.0	3.5
711	Performing arts, spectator sports, & related industries	29	31 059	29 427	11 103	2 651	634	7.2	1.1
7111	Performing arts companies	20	18 965	18 848	8 007	2 011	431	7.7	1.4
71111	Theater companies & dinner theaters	10	4 530	4 040	1 212	284	60	32.2	6.0
711110	Theater companies & dinner theaters	10	4 530	4 040	1 212	284	60	32.2	6.0
7111101	Opera companies	1	D	D	D	D	b	D	D
71112	Dance companies	3	D	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7111309	Other music groups & artists	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	12 094	10 579	3 096	640	203	6.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	21	26 555	21 860	12 446	3 984	513	6.3	5.6
7121	Museums, historical sites, & similar institutions	21	26 555	21 860	12 446	3 984	513	6.3	5.6
71211	Museums	15	24 014	19 383	11 214	3 686	467	4.1	6.2
712110	Museums	15	24 014	19 383	11 214	3 686	467	4.1	6.2
713	Amusement, gambling, & recreation industries	60	58 371	55 259	20 949	3 769	1 288	19.1	3.8
7139	Other amusement & recreation services	60	58 371	55 259	20 949	3 769	1 288	19.1	3.8
71391	Golf courses & country clubs	14	38 662	37 043	14 780	2 597	727	14.3	—
713910	Golf courses & country clubs	14	38 662	37 043	14 780	2 597	727	14.3	—
71394	Fitness & recreational sports centers	31	15 666	14 712	5 366	1 038	519	24.5	5.0
713940	Fitness & recreational sports centers	31	15 666	14 712	5 366	1 038	519	24.5	5.0
71399	All other amusement & recreation industries	15	4 043	3 504	803	134	42	44.3	34.7
713990	All other amusement & recreation industries	15	4 043	3 504	803	134	42	44.3	34.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAYTON—SPRINGFIELD, OH MSA									
71	Arts, entertainment, & recreation	94	72 369	68 002	24 407	5 343	1 738	24.6	3.4
711	Performing arts, spectator sports, & related industries	15	19 014	18 178	6 162	1 695	486	2.4	5.8
7111	Performing arts companies	10	9 935	9 278	4 138	1 220	342	4.5	—
71111	Theater companies & dinner theaters	4	2 917	2 812	945	194	39	—	—
711110	Theater companies & dinner theaters	4	2 917	2 812	945	194	39	—	—
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	9 079	8 900	2 024	475	144	—	12.2
712	Museums, historical sites, & similar institutions	19	21 738	18 582	4 478	1 022	217	52.3	3.3
7121	Museums, historical sites, & similar institutions	19	21 738	18 582	4 478	1 022	217	52.3	3.3
71211	Museums	14	18 875	16 098	3 866	871	182	53.3	3.1
712110	Museums	14	18 875	16 098	3 866	871	182	53.3	3.1
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	60	31 617	31 242	13 767	2 626	1 035	18.9	2.1
7139	Other amusement & recreation services	60	31 617	31 242	13 767	2 626	1 035	18.9	2.1
71391	Golf courses & country clubs	13	20 956	21 009	9 827	2 031	685	12.3	1.4
713910	Golf courses & country clubs	13	20 956	21 009	9 827	2 031	685	12.3	1.4
71394	Fitness & recreational sports centers	40	9 587	9 266	3 675	528	325	24.8	3.4
713940	Fitness & recreational sports centers	40	9 587	9 266	3 675	528	325	24.8	3.4
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
71	Arts, entertainment, & recreation	23	15 461	14 161	5 071	950	393	8.7	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	8 944	8 974	3 921	796	357	10.0	1.6
7139	Other amusement & recreation services	16	8 944	8 974	3 921	796	357	10.0	1.6
71391	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
713910	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
71394	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
713940	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
LIMA, OH MSA									
71	Arts, entertainment, & recreation	17	7 239	7 057	2 322	390	161	24.7	10.8
713	Amusement, gambling, & recreation industries	9	5 281	5 268	1 955	311	137	33.8	7.2
7139	Other amusement & recreation services	9	5 281	5 268	1 955	311	137	33.8	7.2
MANSFIELD, OH MSA									
71	Arts, entertainment, & recreation	18	10 012	9 593	3 582	710	614	34.0	15.2
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	10	5 607	5 218	2 231	386	228	36.8	1.6
7139	Other amusement & recreation services	10	5 607	5 218	2 231	386	228	36.8	1.6
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
PARKERSBURG—MARIETTA, WV—OH MSA									
71	Arts, entertainment, & recreation	14	7 421	7 091	2 885	578	294	8.5	10.2
713	Amusement, gambling, & recreation industries	9	5 604	5 478	2 554	521	274	6.7	2.5
7139	Other amusement & recreation services	9	5 604	5 478	2 554	521	274	6.7	2.5
71394	Fitness & recreational sports centers	5	1 948	1 981	1 117	247	184	—	4.5
713940	Fitness & recreational sports centers	5	1 948	1 981	1 117	247	184	—	4.5
STEUBENVILLE—WEIRTON, OH—WV MSA									
71	Arts, entertainment, & recreation	7	5 173	5 109	1 875	349	165	9.5	6.7
713	Amusement, gambling, & recreation industries	7	5 173	5 109	1 875	349	165	9.5	6.7
7139	Other amusement & recreation services	7	5 173	5 109	1 875	349	165	9.5	6.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TOLEDO, OH MSA									
71	Arts, entertainment, & recreation	50	59 873	54 479	22 078	5 240	1 527	12.3	4.0
711	Performing arts, spectator sports, & related industries	14	13 768	13 041	3 838	966	277	25.2	3.2
7111	Performing arts companies	6	8 117	7 961	2 822	722	185	26.6	—
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	5 651	5 080	1 016	244	92	23.2	7.7
712	Museums, historical sites, & similar institutions	9	29 312	25 738	12 089	3 170	789	6.4	.9
7121	Museums, historical sites, & similar institutions	9	29 312	25 738	12 089	3 170	789	6.4	.9
71211	Museums	6	D	D	D	D	e	D	D
712110	Museums	6	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	27	16 793	15 700	6 151	1 104	461	12.2	9.9
7139	Other amusement & recreation services	27	16 793	15 700	6 151	1 104	461	12.2	9.9
71391	Golf courses & country clubs	5	12 639	11 948	4 941	874	333	—	1.1
713910	Golf courses & country clubs	5	12 639	11 948	4 941	874	333	—	1.1
71394	Fitness & recreational sports centers	14	2 996	2 888	937	164	97	30.4	50.0
713940	Fitness & recreational sports centers	14	2 996	2 888	937	164	97	30.4	50.0
WHEELING, WV—OH MSA									
71	Arts, entertainment, & recreation	13	6 924	6 335	1 829	446	217	1.8	41.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
YOUNGSTOWN—WARREN, OH MSA									
71	Arts, entertainment, & recreation	36	27 507	24 369	9 635	1 970	830	17.6	.5
711	Performing arts, spectator sports, & related industries	7	6 961	5 439	1 451	278	207	12.0	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	3 753	2 515	911	183	68	33.3	1.3
7121	Museums, historical sites, & similar institutions	9	3 753	2 515	911	183	68	33.3	1.3
713	Amusement, gambling, & recreation industries	20	16 793	16 415	7 273	1 509	555	16.5	.5
7139	Other amusement & recreation services	20	16 793	16 415	7 273	1 509	555	16.5	.5
71391	Golf courses & country clubs	4	9 474	9 460	4 062	872	261	10.7	—
713910	Golf courses & country clubs	4	9 474	9 460	4 062	872	261	10.7	—
71394	Fitness & recreational sports centers	12	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE OHIO METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	181	74 121	69 107	22 995	4 612	1 942	50.0	7.0
711	Performing arts, spectator sports, & related industries	43	D	D	D	D	c	D	D
7111	Performing arts companies	11	3 137	2 926	1 048	142	41	34.8	3.0
71111	Theater companies & dinner theaters	7	2 647	2 511	912	110	33	36.7	3.4
711110	Theater companies & dinner theaters	7	2 647	2 511	912	110	33	36.7	3.4
7113	Promoters of performing arts, sports, & similar events ...	32	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	58	14 283	12 349	4 608	1 010	417	41.1	1.6
7121	Museums, historical sites, & similar institutions	58	14 283	12 349	4 608	1 010	417	41.1	1.6
71211	Museums	41	6 982	5 522	2 067	472	171	71.2	2.5
712110	Museums	41	6 982	5 522	2 067	472	171	71.2	2.5
71212	Historical sites	15	D	D	D	D	c	D	D
712120	Historical sites	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	80	D	D	D	D	g	D	D
7139	Other amusement & recreation services	80	D	D	D	D	g	D	D
71391	Golf courses & country clubs	30	D	D	D	D	f	D	D
713910	Golf courses & country clubs	30	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	41	13 013	12 684	5 289	1 261	647	42.6	2.3
713940	Fitness & recreational sports centers	41	13 013	12 684	5 289	1 261	647	42.6	2.3

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, OH								
71	Arts, entertainment, & recreation	3	403	80	14	15	D	—
ALLEN COUNTY, OH								
71	Arts, entertainment, & recreation	26	8 669	2 828	525	352	38.2	2.7
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	6	3 137	1 096	197	169	34.4	—
713950	Bowling centers	6	3 137	1 096	197	169	34.4	—
ASHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	21	4 853	1 162	206	80	35.2	17.4
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	19	D	D	D	b	D	D
ASHTABULA COUNTY, OH								
71	Arts, entertainment, & recreation	38	8 306	1 817	282	115	46.8	18.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	c	D	D
7139	Other amusement & recreation services	31	D	D	D	c	D	D
ATHENS COUNTY, OH								
71	Arts, entertainment, & recreation	14	1 915	483	103	57	81.1	1.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUGLAIZE COUNTY, OH								
71	Arts, entertainment, & recreation	18	5 048	1 225	244	150	47.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BELMONT COUNTY, OH								
71	Arts, entertainment, & recreation	15	3 379	1 108	189	74	33.0	6.9
713	Amusement, gambling, & recreation industries	15	3 379	1 108	189	74	33.0	6.9
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BROWN COUNTY, OH								
71	Arts, entertainment, & recreation	11	3 619	1 287	252	80	46.9	—
713	Amusement, gambling, & recreation industries	11	3 619	1 287	252	80	46.9	—
7139	Other amusement & recreation services	11	3 619	1 287	252	80	46.9	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BUTLER COUNTY, OH								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
CARROLL COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 672	366	64	24	92.2	7.8
CHAMPAIGN COUNTY, OH								
71	Arts, entertainment, & recreation	9	5 094	1 177	181	72	41.4	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
CLARK COUNTY, OH								
71	Arts, entertainment, & recreation	23	7 927	2 347	519	236	43.2	2.2
713	Amusement, gambling, & recreation industries	23	7 927	2 347	519	236	43.2	2.2
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71395	Bowling centers	5	2 674	849	215	92	22.1	6.7
713950	Bowling centers	5	2 674	849	215	92	22.1	6.7
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
CLERMONT COUNTY, OH								
71	Arts, entertainment, & recreation	45	18 388	4 824	942	363	31.1	3.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
713910	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
71394	Fitness & recreational sports centers	11	3 670	1 004	245	129	25.1	6.1
713940	Fitness & recreational sports centers	11	3 670	1 004	245	129	25.1	6.1
71395	Bowling centers	6	3 054	746	182	78	23.4	6.2
713950	Bowling centers	6	3 054	746	182	78	23.4	6.2
CLINTON COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 986	512	93	33	73.4	—
713	Amusement, gambling, & recreation industries	7	1 986	512	93	33	73.4	—
7139	Other amusement & recreation services	7	1 986	512	93	33	73.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIANA COUNTY, OH								
71	Arts, entertainment, & recreation	32	15 521	4 020	332	157	35.2	55.0
711	Performing arts, spectator sports, & related industries	4	1 861	322	69	20	28.7	—
713	Amusement, gambling, & recreation industries	28	13 660	3 698	263	137	36.1	62.4
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71391	Golf courses & country clubs	13	11 356	3 238	186	82	27.2	72.8
713910	Golf courses & country clubs	13	11 356	3 238	186	82	27.2	72.8
COSHOCTON COUNTY, OH								
71	Arts, entertainment, & recreation	4	1 560	448	62	58	21.5	—
713	Amusement, gambling, & recreation industries	4	1 560	448	62	58	21.5	—
7139	Other amusement & recreation services	4	1 560	448	62	58	21.5	—
CRAWFORD COUNTY, OH								
71	Arts, entertainment, & recreation	11	2 933	745	99	63	69.4	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
CUYAHOGA COUNTY, OH								
71	Arts, entertainment, & recreation	314	473 935	177 276	31 066	5 661	9.6	1.8
711	Performing arts, spectator sports, & related industries	100	363 545	149 939	24 767	2 855	5.0	.3
7111	Performing arts companies	18	D	D	D	b	D	D
71113	Musical groups & artists	13	D	D	D	b	D	D
711130	Musical groups & artists	13	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
7112	Spectator sports	24	218 720	121 787	18 583	2 147	3.1	.2
71121	Spectator sports	24	218 720	121 787	18 583	2 147	3.1	.2
711211	Sports teams & clubs	5	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	b	D	D
711219	Other spectator sports	18	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	e	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	211	D	D	D	h	D	D
7131	Amusement parks & arcades	18	7 618	1 965	362	171	28.7	.9
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	190	D	D	D	h	D	D
71393	Marinas	13	D	D	D	b	D	D
713930	Marinas	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	81	36 716	10 460	2 433	1 488	28.9	6.6
713940	Fitness & recreational sports centers	81	36 716	10 460	2 433	1 488	28.9	6.6
7139405	Roller skating rinks	8	1 701	504	102	93	23.9	1.9
71395	Bowling centers	38	17 712	5 336	1 490	599	20.9	16.8
713950	Bowling centers	38	17 712	5 336	1 490	599	20.9	16.8
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 417	620	121	63	20.2	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	13	6 445	1 746	363	92	55.3	1.2
DARKE COUNTY, OH								
71	Arts, entertainment, & recreation	12	6 127	1 010	201	99	65.3	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEFIANCE COUNTY, OH								
71	Arts, entertainment, & recreation	10	4 650	1 360	290	107	26.1	—
713	Amusement, gambling, & recreation industries	10	4 650	1 360	290	107	26.1	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
DELAWARE COUNTY, OH								
71	Arts, entertainment, & recreation	34	31 948	10 197	1 766	568	10.0	3.8
713	Amusement, gambling, & recreation industries	26	30 735	9 829	1 701	554	7.9	3.9
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	f	D	D
71391	Golf courses & country clubs	13	21 082	6 824	1 269	452	4.8	4.8
713910	Golf courses & country clubs	13	21 082	6 824	1 269	452	4.8	4.8
ERIE COUNTY, OH								
71	Arts, entertainment, & recreation	50	161 953	39 587	5 157	871	4.5	.3
713	Amusement, gambling, & recreation industries	46	161 345	39 445	5 130	859	4.3	.1
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71391	Golf courses & country clubs	8	D	D	D	b	D	D
713910	Golf courses & country clubs	8	D	D	D	b	D	D
71393	Marinas	23	D	D	D	c	D	D
713930	Marinas	23	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
FAIRFIELD COUNTY, OH								
71	Arts, entertainment, & recreation	33	16 275	3 217	458	180	29.4	1.9
713	Amusement, gambling, & recreation industries	30	D	D	D	c	D	D
7139	Other amusement & recreation services	30	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	8 976	1 275	133	58	12.0	.7
713990	All other amusement & recreation industries	11	8 976	1 275	133	58	12.0	.7
7139902	Concession operators of amusement devices & rides	4	D	D	D	a	D	D
FAYETTE COUNTY, OH								
71	Arts, entertainment, & recreation	5	813	144	32	13	47.8	—
FRANKLIN COUNTY, OH								
71	Arts, entertainment, & recreation	241	219 432	59 452	12 857	4 626	16.7	3.4
711	Performing arts, spectator sports, & related industries	70	82 963	18 976	3 925	1 300	8.1	.4
7111	Performing arts companies	10	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	15	61 156	14 104	2 880	1 093	1.4	—
71121	Spectator sports	15	61 156	14 104	2 880	1 093	1.4	—
711212	Racetracks	5	D	D	D	f	D	D
711219	Other spectator sports	8	D	D	D	c	D	D
7112191	Professional athletes	3	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	7 769	1 888	465	90	30.2	2.7
71151	Independent artists, writers, & performers	26	7 769	1 888	465	90	30.2	2.7
711510	Independent artists, writers, & performers	26	7 769	1 888	465	90	30.2	2.7
713	Amusement, gambling, & recreation industries	171	136 469	40 476	8 932	3 326	21.9	5.2
7131	Amusement parks & arcades	13	D	D	D	e	D	D
71312	Amusement arcades	13	D	D	D	e	D	D
713120	Amusement arcades	13	D	D	D	e	D	D
7139	Other amusement & recreation services	157	D	D	D	h	D	D
71391	Golf courses & country clubs	24	47 112	14 889	2 562	694	7.3	—
713910	Golf courses & country clubs	24	47 112	14 889	2 562	694	7.3	—
71394	Fitness & recreational sports centers	69	41 809	13 122	3 284	1 532	35.9	9.8
713940	Fitness & recreational sports centers	69	41 809	13 122	3 284	1 532	35.9	9.8
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	21	16 879	5 101	1 475	424	6.2	.6
713950	Bowling centers	21	16 879	5 101	1 475	424	6.2	.6
71399	All other amusement & recreation industries	43	D	D	D	e	D	D
713990	All other amusement & recreation industries	43	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FULTON COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 266	554	140	83	72.0	24.3
713	Amusement, gambling, & recreation industries	9	2 266	554	140	83	72.0	24.3
7139	Other amusement & recreation services	9	2 266	554	140	83	72.0	24.3
GALLIA COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 701	765	143	50	41.3	—
713	Amusement, gambling, & recreation industries	6	1 701	765	143	50	41.3	—
7139	Other amusement & recreation services	6	1 701	765	143	50	41.3	—
GEAUGA COUNTY, OH								
71	Arts, entertainment, & recreation	40	19 512	6 347	1 071	513	46.2	9.8
713	Amusement, gambling, & recreation industries	36	18 728	6 118	1 037	474	47.0	7.2
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	15	11 140	3 417	441	198	48.8	—
713910	Golf courses & country clubs	15	11 140	3 417	441	198	48.8	—
71394	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
713940	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
GREENE COUNTY, OH								
71	Arts, entertainment, & recreation	30	17 335	5 434	1 181	415	20.2	1.1
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	4	6 683	2 433	432	94	1.8	—
713910	Golf courses & country clubs	4	6 683	2 433	432	94	1.8	—
71394	Fitness & recreational sports centers	9	2 158	627	138	94	57.2	2.2
713940	Fitness & recreational sports centers	9	2 158	627	138	94	57.2	2.2
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
GUERNSEY COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 771	486	100	54	87.6	12.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
HAMILTON COUNTY, OH								
71	Arts, entertainment, & recreation	228	286 610	128 455	13 846	3 461	9.6	4.0
711	Performing arts, spectator sports, & related industries	69	182 262	97 467	6 924	912	5.0	1.8
7111	Performing arts companies	12	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	14	23 826	3 678	605	234	21.6	6.5
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7115	Independent artists, writers, & performers	24	12 058	5 250	1 222	171	23.2	5.7
71151	Independent artists, writers, & performers	24	12 058	5 250	1 222	171	23.2	5.7
711510	Independent artists, writers, & performers	24	12 058	5 250	1 222	171	23.2	5.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON COUNTY, OH—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	157	D	D	D	h	D	D
7131	Amusement parks & arcades	13	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	143	D	D	D	g	D	D
71391	Golf courses & country clubs	19	D	D	D	e	D	D
713910	Golf courses & country clubs	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	64	38 027	10 877	2 634	1 181	16.7	10.2
713940	Fitness & recreational sports centers	64	38 027	10 877	2 634	1 181	16.7	10.2
7139405	Roller skating rinks	5	2 491	833	215	85	—	38.1
71395	Bowling centers	21	13 854	4 401	1 134	427	17.7	—
713950	Bowling centers	21	13 854	4 401	1 134	427	17.7	—
71399	All other amusement & recreation industries	34	D	D	D	c	D	D
713990	All other amusement & recreation industries	34	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	c	D	D
HANCOCK COUNTY, OH								
71	Arts, entertainment, & recreation	20	4 629	1 106	174	77	46.0	10.4
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
HARDIN COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 352	369	137	30	16.1	11.5
HARRISON COUNTY, OH								
71	Arts, entertainment, & recreation	10	2 896	554	77	33	92.8	3.9
713	Amusement, gambling, & recreation industries	10	2 896	554	77	33	92.8	3.9
7139	Other amusement & recreation services	10	2 896	554	77	33	92.8	3.9
HENRY COUNTY, OH								
71	Arts, entertainment, & recreation	4	948	247	65	42	25.1	—
HIGHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	9	3 341	980	156	124	28.3	4.7
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOCKING COUNTY, OH								
71	Arts, entertainment, & recreation	6	800	293	51	26	68.5	—
HOLMES COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 345	572	95	115	81.2	3.4
HURON COUNTY, OH								
71	Arts, entertainment, & recreation	11	8 460	1 061	181	68	57.5	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
JACKSON COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 217	271	43	27	98.3	1.7

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							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, OH								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71399	All other amusement & recreation industries	6	D	D	D	c	D	D
713990	All other amusement & recreation industries	6	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	c	D	D
KNOX COUNTY, OH								
71	Arts, entertainment, & recreation	15	6 022	1 868	209	97	61.7	2.6
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
LAKE COUNTY, OH								
71	Arts, entertainment, & recreation	65	30 472	7 190	1 551	594	36.4	3.9
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	56	28 512	6 924	1 511	583	34.0	3.6
7139	Other amusement & recreation services	53	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	5 971	1 382	319	237	23.0	10.6
713940	Fitness & recreational sports centers	16	5 971	1 382	319	237	23.0	10.6
71395	Bowling centers	7	6 401	1 376	403	169	37.0	—
713950	Bowling centers	7	6 401	1 376	403	169	37.0	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
LAWRENCE COUNTY, OH								
71	Arts, entertainment, & recreation	6	2 073	397	77	30	73.2	5.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
LICKING COUNTY, OH								
71	Arts, entertainment, & recreation	45	19 517	5 063	792	316	33.6	10.6
711	Performing arts, spectator sports, & related industries	12	5 815	1 465	227	51	2.3	4.3
7112	Spectator sports	10	D	D	D	b	D	D
71121	Spectator sports	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	13 702	3 598	565	265	46.9	13.2
7139	Other amusement & recreation services	33	13 702	3 598	565	265	46.9	13.2
71391	Golf courses & country clubs	13	9 517	2 376	288	99	54.9	13.7
713910	Golf courses & country clubs	13	9 517	2 376	288	99	54.9	13.7
71394	Fitness & recreational sports centers	7	1 416	435	102	88	54.2	—
713940	Fitness & recreational sports centers	7	1 416	435	102	88	54.2	—
LOGAN COUNTY, OH								
71	Arts, entertainment, & recreation	9	4 440	1 250	181	109	15.5	4.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LORAIN COUNTY, OH								
71	Arts, entertainment, & recreation	85	41 628	12 006	2 225	1 297	28.5	5.9
711	Performing arts, spectator sports, & related industries	10	3 609	793	167	439	32.2	—
713	Amusement, gambling, & recreation industries	75	38 019	11 213	2 058	858	28.2	6.5
7139	Other amusement & recreation services	72	D	D	D	f	D	D
71391	Golf courses & country clubs	23	15 247	5 659	667	327	40.3	13.9
713910	Golf courses & country clubs	23	15 247	5 659	667	327	40.3	13.9
71393	Marinas	9	5 419	1 088	215	61	7.2	.4
713930	Marinas	9	5 419	1 088	215	61	7.2	.4
71394	Fitness & recreational sports centers	15	4 081	1 123	289	177	35.9	6.1
713940	Fitness & recreational sports centers	15	4 081	1 123	289	177	35.9	6.1
71395	Bowling centers	15	5 605	1 526	519	195	29.9	1.1
713950	Bowling centers	15	5 605	1 526	519	195	29.9	1.1
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
LUCAS COUNTY, OH								
71	Arts, entertainment, & recreation	121	89 116	22 811	5 019	1 847	18.5	13.9
711	Performing arts, spectator sports, & related industries	18	24 882	3 966	873	280	12.2	9.3
7111	Performing arts companies	5	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	103	64 234	18 845	4 146	1 567	20.9	15.8
7139	Other amusement & recreation services	99	D	D	D	g	D	D
71391	Golf courses & country clubs	12	21 656	6 899	1 309	360	16.1	7.2
713910	Golf courses & country clubs	12	21 656	6 899	1 309	360	16.1	7.2
71393	Marinas	7	3 889	556	86	34	70.2	—
713930	Marinas	7	3 889	556	86	34	70.2	—
71394	Fitness & recreational sports centers	43	22 456	6 567	1 498	647	16.4	34.9
713940	Fitness & recreational sports centers	43	22 456	6 567	1 498	647	16.4	34.9
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	16	10 800	3 125	910	350	10.1	—
713950	Bowling centers	16	10 800	3 125	910	350	10.1	—
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
MADISON COUNTY, OH								
71	Arts, entertainment, & recreation	9	1 702	443	98	49	69.3	—
MAHONING COUNTY, OH								
71	Arts, entertainment, & recreation	63	20 075	4 573	896	488	50.5	15.4
711	Performing arts, spectator sports, & related industries	7	1 341	348	39	15	39.1	—
713	Amusement, gambling, & recreation industries	56	18 734	4 225	857	473	51.3	16.5
7139	Other amusement & recreation services	48	D	D	D	e	D	D
71394	Fitness & recreational sports centers	23	5 985	1 763	385	271	42.0	9.2
713940	Fitness & recreational sports centers	23	5 985	1 763	385	271	42.0	9.2
71395	Bowling centers	9	3 590	1 010	297	139	36.5	2.8
713950	Bowling centers	9	3 590	1 010	297	139	36.5	2.8
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
MARION COUNTY, OH								
71	Arts, entertainment, & recreation	17	4 664	1 179	218	127	58.5	9.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
MEDINA COUNTY, OH								
71	Arts, entertainment, & recreation	42	21 009	6 619	1 233	509	23.0	5.2
711	Performing arts, spectator sports, & related industries	6	1 424	463	136	47	2.6	4.8
713	Amusement, gambling, & recreation industries	36	19 585	6 156	1 097	462	24.4	5.2
7139	Other amusement & recreation services	36	19 585	6 156	1 097	462	24.4	5.2
71391	Golf courses & country clubs	19	14 530	4 415	708	224	13.2	5.8
713910	Golf courses & country clubs	19	14 530	4 415	708	224	13.2	5.8
71394	Fitness & recreational sports centers	6	1 550	630	132	118	89.0	5.9
713940	Fitness & recreational sports centers	6	1 550	630	132	118	89.0	5.9
MEIGS COUNTY, OH								
71	Arts, entertainment, & recreation	4	196	58	7	6	68.4	31.6
MERCER COUNTY, OH								
71	Arts, entertainment, & recreation	18	4 193	1 400	302	150	53.8	3.6
713	Amusement, gambling, & recreation industries	18	4 193	1 400	302	150	53.8	3.6
7139	Other amusement & recreation services	17	D	D	D	c	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI COUNTY, OH								
71	Arts, entertainment, & recreation	24	8 323	1 771	319	126	59.1	.6
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 480	414	97	39	54.7	1.4
713940	Fitness & recreational sports centers	6	1 480	414	97	39	54.7	1.4
MONROE COUNTY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, OH								
71	Arts, entertainment, & recreation	124	54 015	14 426	3 436	1 409	21.7	8.4
711	Performing arts, spectator sports, & related industries	16	4 086	1 139	261	81	17.2	.8
7111	Performing arts companies	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	108	49 929	13 287	3 175	1 328	22.1	9.0
7139	Other amusement & recreation services	99	D	D	D	g	D	D
71391	Golf courses & country clubs	11	8 416	2 244	387	181	25.9	28.3
713910	Golf courses & country clubs	11	8 416	2 244	387	181	25.9	28.3
71394	Fitness & recreational sports centers	41	17 903	5 086	1 237	510	12.0	5.9
713940	Fitness & recreational sports centers	41	17 903	5 086	1 237	510	12.0	5.9
71395	Bowling centers	16	10 223	3 263	904	354	4.9	3.5
713950	Bowling centers	16	10 223	3 263	904	354	4.9	3.5
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	5 209	1 257	325	51	10.0	2.8
MORGAN COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORROW COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 749	313	60	22	27.5	52.2
MUSKINGUM COUNTY, OH								
71	Arts, entertainment, & recreation	29	15 347	3 254	470	278	21.4	4.9
711	Performing arts, spectator sports, & related industries	5	7 505	947	132	20	6.1	—
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
NOBLE COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OTTAWA COUNTY, OH								
71	Arts, entertainment, & recreation	53	35 030	8 815	1 443	356	30.5	2.3
713	Amusement, gambling, & recreation industries	49	34 460	8 617	1 434	355	30.4	2.3
7139	Other amusement & recreation services	49	34 460	8 617	1 434	355	30.4	2.3
71393	Marinas	31	25 148	5 471	945	219	23.7	.7
713930	Marinas	31	25 148	5 471	945	219	23.7	.7
71394	Fitness & recreational sports centers	6	5 855	2 036	308	87	50.8	2.0
713940	Fitness & recreational sports centers	6	5 855	2 036	308	87	50.8	2.0
PAULDING COUNTY, OH								
71	Arts, entertainment, & recreation	6	741	212	28	20	32.9	63.0
PERRY COUNTY, OH								
71	Arts, entertainment, & recreation	4	850	511	132	24	51.6	48.4
PICKAWAY COUNTY, OH								
71	Arts, entertainment, & recreation	8	5 706	1 523	315	60	17.9	9.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PIKE COUNTY, OH								
71	Arts, entertainment, & recreation	6	1 147	518	152	46	98.4	1.6
PORTAGE COUNTY, OH								
71	Arts, entertainment, & recreation	51	103 428	28 210	4 442	1 180	12.3	1.1
711	Performing arts, spectator sports, & related industries	14	9 259	2 727	999	108	27.9	2.4
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	94 169	25 483	3 443	1 072	10.8	1.0
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71391	Golf courses & country clubs	16	16 193	4 682	673	280	57.2	4.2
713910	Golf courses & country clubs	16	16 193	4 682	673	280	57.2	4.2
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
PREBLE COUNTY, OH								
71	Arts, entertainment, & recreation	6	2 259	567	107	31	83.2	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PUTNAM COUNTY, OH								
71	Arts, entertainment, & recreation	8	2 288	535	93	35	56.3	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
RICHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	40	18 672	4 404	1 402	833	10.4	22.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	7	D	D	D	a	D	D
713990	All other amusement & recreation industries	7	D	D	D	a	D	D
ROSS COUNTY, OH								
71	Arts, entertainment, & recreation	13	4 169	1 046	220	91	28.0	17.9
713	Amusement, gambling, & recreation industries	13	4 169	1 046	220	91	28.0	17.9
7139	Other amusement & recreation services	13	4 169	1 046	220	91	28.0	17.9
SANDUSKY COUNTY, OH								
71	Arts, entertainment, & recreation	18	7 526	1 292	171	99	76.3	3.2
711	Performing arts, spectator sports, & related industries	4	2 430	192	9	10	100.0	—
713	Amusement, gambling, & recreation industries	14	5 096	1 100	162	89	64.9	4.7
7139	Other amusement & recreation services	13	D	D	D	b	D	D
SCIOTO COUNTY, OH								
71	Arts, entertainment, & recreation	18	3 765	799	187	102	37.9	2.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SENECA COUNTY, OH								
71	Arts, entertainment, & recreation	21	7 370	1 988	344	158	53.3	11.0
713	Amusement, gambling, & recreation industries	18	6 485	1 907	339	147	48.0	12.5
7139	Other amusement & recreation services	18	6 485	1 907	339	147	48.0	12.5
71395	Bowling centers	4	2 681	615	135	55	39.4	—
713950	Bowling centers	4	2 681	615	135	55	39.4	—
SHELBY COUNTY, OH								
71	Arts, entertainment, & recreation	8	1 310	390	74	51	94.2	—
STARK COUNTY, OH								
71	Arts, entertainment, & recreation	99	41 083	11 147	2 124	936	33.8	2.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	86	D	D	D	f	D	D
7139	Other amusement & recreation services	81	D	D	D	f	D	D
71391	Golf courses & country clubs	22	D	D	D	e	D	D
713910	Golf courses & country clubs	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	16	D	D	D	e	D	D
713950	Bowling centers	16	D	D	D	e	D	D
71399	All other amusement & recreation industries	22	D	D	D	b	D	D
713990	All other amusement & recreation industries	22	D	D	D	b	D	D
SUMMIT COUNTY, OH								
71	Arts, entertainment, & recreation	155	133 083	29 686	7 052	2 238	16.4	3.7
711	Performing arts, spectator sports, & related industries	44	65 716	10 415	2 367	704	8.2	2.6
7111	Performing arts companies	9	8 525	2 677	597	178	4	—
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	19	D	D	D	e	D	D
71121	Spectator sports	19	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	67 367	19 271	4 685	1 534	24.3	4.8
7139	Other amusement & recreation services	106	D	D	D	g	D	D
71391	Golf courses & country clubs	23	29 418	7 755	1 445	489	10.1	7.7
713910	Golf courses & country clubs	23	29 418	7 755	1 445	489	10.1	7.7
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	17	D	D	D	e	D	D
713950	Bowling centers	17	D	D	D	e	D	D
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
TRUMBULL COUNTY, OH								
71	Arts, entertainment, & recreation	57	21 404	6 335	1 197	493	39.4	1.1
713	Amusement, gambling, & recreation industries	51	20 147	5 886	1 100	468	38.0	1.1
7139	Other amusement & recreation services	47	18 108	5 594	1 020	422	41.7	.3
71391	Golf courses & country clubs	20	11 026	3 694	524	209	34.2	—
713910	Golf courses & country clubs	20	11 026	3 694	524	209	34.2	—
71394	Fitness & recreational sports centers	13	1 871	486	110	59	84.1	1.5
713940	Fitness & recreational sports centers	13	1 871	486	110	59	84.1	1.5
71395	Bowling centers	8	2 956	877	253	119	70.1	—
713950	Bowling centers	8	2 956	877	253	119	70.1	—
71399	All other amusement & recreation industries	6	2 255	537	133	35	5.9	1.1
713990	All other amusement & recreation industries	6	2 255	537	133	35	5.9	1.1
TUSCARAWAS COUNTY, OH								
71	Arts, entertainment, & recreation	20	7 678	1 719	247	109	54.2	1.2
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNION COUNTY, OH								
71	Arts, entertainment, & recreation	10	3 350	755	145	70	59.4	14.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
VAN WERT COUNTY, OH								
71	Arts, entertainment, & recreation	7	1 960	785	178	83	56.8	19.2
713	Amusement, gambling, & recreation industries	7	1 960	785	178	83	56.8	19.2
7139	Other amusement & recreation services	7	1 960	785	178	83	56.8	19.2
WARREN COUNTY, OH								
71	Arts, entertainment, & recreation	46	153 098	37 448	5 785	1 765	8.8	2.8
711	Performing arts, spectator sports, & related industries	6	16 136	3 966	857	330	37.4	—
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	136 962	33 482	4 928	1 435	5.4	3.1
7131	Amusement parks & arcades	4	D	D	D	f	D	D
71311	Amusement & theme parks	3	D	D	D	f	D	D
713110	Amusement & theme parks	3	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	e	D	D
713910	Golf courses & country clubs	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
WASHINGTON COUNTY, OH								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
WAYNE COUNTY, OH								
71	Arts, entertainment, & recreation	25	7 166	1 798	306	145	25.9	2.7
713	Amusement, gambling, & recreation industries	18	6 385	1 658	288	136	24.6	2.3
7139	Other amusement & recreation services	16	D	D	D	c	D	D
WILLIAMS COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 924	911	177	78	35.3	7.7
713	Amusement, gambling, & recreation industries	9	2 924	911	177	78	35.3	7.7
7139	Other amusement & recreation services	9	2 924	911	177	78	35.3	7.7
WOOD COUNTY, OH								
71	Arts, entertainment, & recreation	27	7 763	2 114	475	239	48.4	7.9
713	Amusement, gambling, & recreation industries	21	6 601	1 825	414	210	41.3	7.7
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71395	Bowling centers	6	2 673	734	227	99	62.1	—
713950	Bowling centers	6	2 673	734	227	99	62.1	—
WYANDOT COUNTY, OH								
71	Arts, entertainment, & recreation	7	942	235	44	24	69.2	10.5

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
AKRON, OH								
71	Arts, entertainment, & recreation	48	47 810	10 941	2 408	777	14.3	5.0
711	Performing arts, spectator sports, & related industries	18	16 679	3 877	811	224	15.5	.7
7111	Performing arts companies	8	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	31 131	7 064	1 597	553	13.6	7.3
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71395	Bowling centers	7	D	D	D	b	D	D
713950	Bowling centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ALLIANCE, OH *								
71	Arts, entertainment, & recreation	7	3 220	1 076	247	118	2.7	-
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
ALLIANCE, OH (STARK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	3 220	1 076	247	118	2.7	-
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
AMBERLEY, OH								
71	Arts, entertainment, & recreation	3	877	122	24	7	D	-
AMHERST, OH								
71	Arts, entertainment, & recreation	3	424	145	45	15	D	-
ARCHBOLD, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ASHLAND, OH								
71	Arts, entertainment, & recreation	6	1 582	481	127	56	16.1	6.3
713	Amusement, gambling, & recreation industries	6	1 582	481	127	56	16.1	6.3
7139	Other amusement & recreation services	6	1 582	481	127	56	16.1	6.3
ASHTABULA, OH								
71	Arts, entertainment, & recreation	9	1 678	458	82	51	58.9	3.0
713	Amusement, gambling, & recreation industries	9	1 678	458	82	51	58.9	3.0
7139	Other amusement & recreation services	9	1 678	458	82	51	58.9	3.0
ATHENS, OH								
71	Arts, entertainment, & recreation	7	860	331	79	22	57.9	2.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AURORA, OH								
71	Arts, entertainment, & recreation	13	87 951	23 712	3 687	901	9.6	1.0
711	Performing arts, spectator sports, & related industries	5	8 172	2 526	963	95	26.3	—
7111	Performing arts companies	3	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	79 779	21 186	2 724	806	7.9	1.1
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
AVON, OH								
71	Arts, entertainment, & recreation	9	5 469	2 280	315	87	46.4	8.6
713	Amusement, gambling, & recreation industries	9	5 469	2 280	315	87	46.4	8.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
AVON LAKE, OH								
71	Arts, entertainment, & recreation	5	888	406	102	36	66.7	23.2
BARBERTON, OH								
71	Arts, entertainment, & recreation	4	1 106	308	85	42	54.1	—
BARNESVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BAY VILLAGE, OH								
71	Arts, entertainment, & recreation	5	440	178	41	16	72.7	—
BEACHWOOD, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BEAVERCREEK, OH								
71	Arts, entertainment, & recreation	9	8 989	2 730	628	177	20.8	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
BEDFORD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BEDFORD HEIGHTS, OH								
71	Arts, entertainment, & recreation	7	1 813	709	146	26	54.6	—
BELLAIRE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLBROOK, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEFONTAINE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BELLEVUE, OH *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BELLEVUE, OH (HURON COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BELLEVUE, OH (SANDUSKY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BELPRE, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BEREA, OH							
71	Arts, entertainment, & recreation	4	705	219	52	35	48.9	9.9
	BLANCHESTER, OH *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLANCHESTER, OH (CLINTON COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLUE ASH, OH							
71	Arts, entertainment, & recreation	6	2 855	721	180	77	21.3	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BOWLING GREEN, OH							
71	Arts, entertainment, & recreation	5	1 734	472	115	66	45.4	15.2
713	Amusement, gambling, & recreation industries	5	1 734	472	115	66	45.4	15.2
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BRECKSVILLE, OH							
71	Arts, entertainment, & recreation	4	249	65	2	3	38.6	—
	BROADVIEW HEIGHTS, OH							
71	Arts, entertainment, & recreation	11	6 144	1 241	280	174	25.8	5.0
711	Performing arts, spectator sports, & related industries	4	1 567	230	66	24	67.3	19.7
713	Amusement, gambling, & recreation industries	7	4 577	1 011	214	150	11.7	—
7139	Other amusement & recreation services	7	4 577	1 011	214	150	11.7	—
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
	BROOKLYN, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BROOK PARK, OH							
71	Arts, entertainment, & recreation	6	3 701	1 509	378	108	—	1.3
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BRUNSWICK, OH							
71	Arts, entertainment, & recreation	5	1 634	551	139	77	34.3	26.8
	BRYAN, OH							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	BUCKEYE LAKE, OH *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BUCKEYE LAKE, OH (LICKING COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BUCYRUS, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	CADIZ, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CAMBRIDGE, OH							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CANAL FULTON, OH							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CANFIELD, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CANTON, OH							
71	Arts, entertainment, & recreation	16	8 185	1 975	455	155	44.5	3.3
711	Performing arts, spectator sports, & related industries	4	2 836	644	115	19	69.8	—
713	Amusement, gambling, & recreation industries	12	5 349	1 331	340	136	31.1	5.1
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	CAREY, OH							
71	Arts, entertainment, & recreation	3	209	36	7	6	—	8.6
	CARROLLTON, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CELINA, OH							
71	Arts, entertainment, & recreation	3	879	255	62	22	D	—
	CENTERVILLE, OH							
71	Arts, entertainment, & recreation	5	2 932	558	132	39	6.3	5.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
	CHAGRIN FALLS, OH							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
	CHARDON, OH							
71	Arts, entertainment, & recreation	4	1 975	497	59	65	52.1	2.7
713	Amusement, gambling, & recreation industries	4	1 975	497	59	65	52.1	2.7
7139	Other amusement & recreation services	4	1 975	497	59	65	52.1	2.7
	CHEVIOT, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHILLICOTHE, OH								
71	Arts, entertainment, & recreation	5	1 074	289	64	32	49.6	—
CINCINNATI, OH								
71	Arts, entertainment, & recreation	84	181 440	100 288	8 032	1 340	3.4	2.6
711	Performing arts, spectator sports, & related industries	40	149 277	91 387	6 026	699	1.7	1.0
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	15 856	2 017	388	153	6.3	.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	D	D	D	c	D	D
71151	Independent artists, writers, & performers	10	D	D	D	c	D	D
711510	Independent artists, writers, & performers	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	f	D	D
7131	Amusement parks & arcades	5	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	9 918	2 694	626	300	9.4	27.8
713940	Fitness & recreational sports centers	18	9 918	2 694	626	300	9.4	27.8
71395	Bowling centers	3	2 948	919	221	80	—	—
713950	Bowling centers	3	2 948	919	221	80	—	—
71399	All other amusement & recreation industries	9	4 459	688	147	32	20.1	3.2
713990	All other amusement & recreation industries	9	4 459	688	147	32	20.1	3.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
CIRCLEVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEVELAND, OH								
71	Arts, entertainment, & recreation	84	354 057	143 940	24 009	2 738	5.0	.6
711	Performing arts, spectator sports, & related industries	33	307 688	135 078	21 977	2 072	2.9	.2
7112	Spectator sports	13	D	D	D	g	D	D
71121	Spectator sports	13	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	g	D	D
711219	Other spectator sports	10	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	7 341	1 894	493	143	1.4	3.5
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	49	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	12	6 687	1 913	488	281	13.5	5.5
713940	Fitness & recreational sports centers	12	6 687	1 913	488	281	13.5	5.5
71395	Bowling centers	9	2 775	731	230	108	24.6	38.4
713950	Bowling centers	9	2 775	731	230	108	24.6	38.4
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
CLEVELAND HEIGHTS, OH								
71	Arts, entertainment, & recreation	13	2 814	773	170	88	65.2	23.6
713	Amusement, gambling, & recreation industries	4	1 521	468	112	57	56.4	43.6
7139	Other amusement & recreation services	4	1 521	468	112	57	56.4	43.6
COLDWATER, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
COLUMBIANA, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLUMBIANA, OH (COLUMBIANA COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLUMBUS, OH *								
71	Arts, entertainment, & recreation	133	93 352	23 317	5 211	2 316	24.6	4.3
711	Performing arts, spectator sports, & related industries	42	34 203	6 856	1 142	498	12.9	1.0
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	18 269	3 794	455	374	—	—
71121	Spectator sports	4	18 269	3 794	455	374	—	—
711212	Racetracks	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	5 528	1 079	213	36	19.0	1.4
7115	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
71151	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
711510	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
713	Amusement, gambling, & recreation industries	91	59 149	16 461	4 069	1 818	31.4	6.1
7131	Amusement parks & arcades	9	5 684	1 738	335	205	7.7	—
71312	Amusement arcades	9	5 684	1 738	335	205	7.7	—
713120	Amusement arcades	9	5 684	1 738	335	205	7.7	—
7139	Other amusement & recreation services	82	53 465	14 723	3 734	1 613	33.9	6.8
71394	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
713940	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	8	9 029	2 707	703	256	8.5	—
713950	Bowling centers	8	9 029	2 707	703	256	8.5	—
71399	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
713990	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	c	D	D
COLUMBUS, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	133	93 352	23 317	5 211	2 316	24.6	4.3
711	Performing arts, spectator sports, & related industries	42	34 203	6 856	1 142	498	12.9	1.0
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	18 269	3 794	455	374	—	—
71121	Spectator sports	4	18 269	3 794	455	374	—	—
711212	Racetracks	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	5 528	1 079	213	36	19.0	1.4
7115	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
71151	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
711510	Independent artists, writers, & performers	16	5 480	1 024	289	42	29.9	3.8
713	Amusement, gambling, & recreation industries	91	59 149	16 461	4 069	1 818	31.4	6.1
7131	Amusement parks & arcades	9	5 684	1 738	335	205	7.7	—
71312	Amusement arcades	9	5 684	1 738	335	205	7.7	—
713120	Amusement arcades	9	5 684	1 738	335	205	7.7	—
7139	Other amusement & recreation services	82	53 465	14 723	3 734	1 613	33.9	6.8
71394	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
713940	Fitness & recreational sports centers	47	26 005	7 691	2 017	1 025	40.0	13.8
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	8	9 029	2 707	703	256	8.5	—
713950	Bowling centers	8	9 029	2 707	703	256	8.5	—
71399	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
713990	All other amusement & recreation industries	23	16 672	3 793	936	287	36.8	.3
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	c	D	D
CONNEAUT, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CORTLAND, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COSHOCTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUYAHOGA FALLS, OH								
71	Arts, entertainment, & recreation	7	2 784	732	193	68	58.9	25.2
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
DAYTON, OH								
71	Arts, entertainment, & recreation	27	14 364	3 766	879	329	15.3	8.1
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 884	1 375	327	143	10.3	7.1
713940	Fitness & recreational sports centers	9	4 884	1 375	327	143	10.3	7.1
71399	All other amusement & recreation industries	7	3 727	1 009	239	39	18.9	2.0
713990	All other amusement & recreation industries	7	3 727	1 009	239	39	18.9	2.0
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
DEER PARK, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEFIANCE, OH								
71	Arts, entertainment, & recreation	4	3 438	1 009	230	69	—	—
713	Amusement, gambling, & recreation industries	4	3 438	1 009	230	69	—	—
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
DELAWARE, OH								
71	Arts, entertainment, & recreation	5	1 181	375	120	31	12.7	14.1
DELPHOS, OH *								
71	Arts, entertainment, & recreation	3	279	76	29	19	D	—
DELPHOS, OH (ALLEN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DELPHOS, OH (VAN WERT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DOVER, OH								
71	Arts, entertainment, & recreation	4	982	265	66	34	36.3	—
DUBLIN, OH *								
71	Arts, entertainment, & recreation	20	28 035	8 420	1 482	374	13.6	4.6
711	Performing arts, spectator sports, & related industries	5	4 334	1 257	257	55	9.5	—
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	23 701	7 163	1 225	319	14.4	5.4
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 914	1 268	310	116	71.6	6.7
713940	Fitness & recreational sports centers	7	3 914	1 268	310	116	71.6	6.7
DUBLIN, OH (DELAWARE COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
DUBLIN, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	14	25 870	7 847	1 404	355	11.6	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
DUBLIN, OH (UNION COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST CLEVELAND, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EASTLAKE, OH								
71	Arts, entertainment, & recreation	3	1 080	310	93	31	D	—
EAST LIVERPOOL, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
EAST PALESTINE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EATON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELYRIA, OH								
71	Arts, entertainment, & recreation	9	4 284	1 219	250	120	6.0	.6
713	Amusement, gambling, & recreation industries	9	4 284	1 219	250	120	6.0	.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ENGLEWOOD, OH								
71	Arts, entertainment, & recreation	3	1 043	201	62	37	D	20.3
EUCLID, OH								
71	Arts, entertainment, & recreation	9	2 148	566	133	90	31.4	13.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 374	358	90	71	41.8	15.5
713940	Fitness & recreational sports centers	4	1 374	358	90	71	41.8	15.5
EVENDALE, OH								
71	Arts, entertainment, & recreation	5	4 527	1 025	253	98	56.3	33.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
FAIRBORN, OH								
71	Arts, entertainment, & recreation	5	733	210	69	39	76.8	20.3
FAIRFIELD, OH *								
71	Arts, entertainment, & recreation	15	6 166	1 746	265	195	26.4	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
FAIRFIELD, OH (BUTLER COUNTY PART) *								
71	Arts, entertainment, & recreation	15	6 166	1 746	265	195	26.4	.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
FAIRLAWN, OH								
71	Arts, entertainment, & recreation	5	1 612	463	90	36	14.4	27.5
FAIRPORT HARBOR, OH								
71	Arts, entertainment, & recreation	3	853	148	35	7	D	—

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							From administrative records ¹	Estimated ²
FAIRVIEW PARK, OH								
71	Arts, entertainment, & recreation	5	1 443	500	139	53	14.7	—
FINDLAY, OH								
71	Arts, entertainment, & recreation	8	2 179	552	111	56	24.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
FOREST PARK, OH								
71	Arts, entertainment, & recreation	11	6 991	2 254	465	259	6.4	1.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7131	Amusement parks & arcades	3	4 923	1 623	330	186	—	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 529	516	99	48	15.5	4.6
713940	Fitness & recreational sports centers	5	1 529	516	99	48	15.5	4.6
FORT SHAWNEE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
FOSTORIA, OH *								
71	Arts, entertainment, & recreation	5	1 472	438	102	49	22.0	1.6
FOSTORIA, OH (SENECA COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 472	438	102	49	22.0	1.6
FRANKLIN, OH								
71	Arts, entertainment, & recreation	5	1 592	515	116	50	55.4	—
713	Amusement, gambling, & recreation industries	5	1 592	515	116	50	55.4	—
FREMONT, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GAHANNA, OH								
71	Arts, entertainment, & recreation	6	6 534	2 728	569	133	1.4	3.3
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
GALION, OH								
71	Arts, entertainment, & recreation	4	693	125	36	31	43.9	—
GALLIPOLIS, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
GENEVA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GEORGETOWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GERMANTOWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GIRARD, OH								
71	Arts, entertainment, & recreation	3	1 273	478	62	50	D	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
GOLF MANOR, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
GRAFTON, OH								
71	Arts, entertainment, & recreation	5	1 834	538	71	44	56.9	—
713	Amusement, gambling, & recreation industries	5	1 834	538	71	44	56.9	—
7139	Other amusement & recreation services	5	1 834	538	71	44	56.9	—
GRANDVIEW HEIGHTS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRANVILLE, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
GREEN, OH								
71	Arts, entertainment, & recreation	8	4 329	1 808	320	92	7.1	—
713	Amusement, gambling, & recreation industries	8	4 329	1 808	320	92	7.1	—
7139	Other amusement & recreation services	8	4 329	1 808	320	92	7.1	—
GREENHILLS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENVILLE, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
GROVE CITY, OH								
71	Arts, entertainment, & recreation	6	22 770	5 123	1 493	503	2.8	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
GROVEPORT, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HAMILTON, OH								
71	Arts, entertainment, & recreation	10	2 446	618	170	93	38.3	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HARRISON, OH								
71	Arts, entertainment, & recreation	4	1 352	359	81	53	21.4	—
HEATH, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
HICKSVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HIGHLAND HEIGHTS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILLIARD, OH								
71	Arts, entertainment, & recreation	10	24 645	6 133	1 212	189	5.4	1.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
HILLSBORO, OH								
71	Arts, entertainment, & recreation	3	1 027	237	37	13	D	12.9
HUBBARD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUBER HEIGHTS, OH *								
71	Arts, entertainment, & recreation	6	1 530	455	123	61	19.3	10.9
713	Amusement, gambling, & recreation industries	6	1 530	455	123	61	19.3	10.9
7139	Other amusement & recreation services	6	1 530	455	123	61	19.3	10.9
HUBER HEIGHTS, OH (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 530	455	123	61	19.3	10.9
713	Amusement, gambling, & recreation industries	6	1 530	455	123	61	19.3	10.9
7139	Other amusement & recreation services	6	1 530	455	123	61	19.3	10.9
HUDSON VILLAGE, OH								
71	Arts, entertainment, & recreation	10	5 163	1 945	377	155	20.9	3.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
HURON, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
INDEPENDENCE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IRONTON, OH								
71	Arts, entertainment, & recreation	3	1 654	261	65	24	D	—
713	Amusement, gambling, & recreation industries	3	1 654	261	65	24	D	—
7139	Other amusement & recreation services	3	1 654	261	65	24	D	—
JACKSON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSTOWN, OH								
71	Arts, entertainment, & recreation	3	130	34	2	3	D	—
KENT, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KENTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KETTERING, OH *								
71	Arts, entertainment, & recreation	16	7 130	2 457	613	213	12.3	2.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1
713940	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1

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							From administrative records ¹	Estimated ²
KETTERING, OH (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	16	7 130	2 457	613	213	12.3	2.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1
713940	Fitness & recreational sports centers	8	4 124	1 467	375	116	.7	4.1
KIRTLAND, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKEMORE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKEWOOD, OH								
71	Arts, entertainment, & recreation	8	1 852	546	123	43	69.3	5.7
LANCASTER, OH								
71	Arts, entertainment, & recreation	12	9 834	1 739	246	84	9.4	2.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	a	D	D
LEBANON, OH								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
LEXINGTON, OH								
71	Arts, entertainment, & recreation	6	7 513	1 037	157	70	8.1	43.6
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
LIMA, OH								
71	Arts, entertainment, & recreation	4	683	206	63	29	85.8	—
LISBON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LODI, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOGAN, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONDON, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
LORAIN, OH								
71	Arts, entertainment, & recreation	15	8 175	1 926	416	168	7.6	13.4
713	Amusement, gambling, & recreation industries	15	8 175	1 926	416	168	7.6	13.4
7139	Other amusement & recreation services	15	8 175	1 926	416	168	7.6	13.4
71393	Marinas	6	4 778	946	184	55	—	.5
713930	Marinas	6	4 778	946	184	55	—	.5
LOUDONVILLE, OH *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	LOUDONVILLE, OH (ASHLAND COUNTY PART) *							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	LOUISVILLE, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	LOVELAND, OH *							
71	Arts, entertainment, & recreation	4	1 175	264	78	30	—	43.7
	LOVELAND, OH (HAMILTON COUNTY PART) *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	LOVELAND, OH (WARREN COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	LYNDHURST, OH							
71	Arts, entertainment, & recreation	7	828	299	63	28	66.5	16.7
	MACEDONIA, OH							
71	Arts, entertainment, & recreation	5	1 089	359	95	54	80.7	1.0
	MADEIRA, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	MADISON, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MANSFIELD, OH							
71	Arts, entertainment, & recreation	15	4 742	1 509	286	260	17.4	3.5
713	Amusement, gambling, & recreation industries	15	4 742	1 509	286	260	17.4	3.5
7139	Other amusement & recreation services	14	D	D	D	e	D	D
	MAPLE HEIGHTS, OH							
71	Arts, entertainment, & recreation	7	2 452	500	113	51	13.0	1.3
713	Amusement, gambling, & recreation industries	7	2 452	500	113	51	13.0	1.3
7139	Other amusement & recreation services	7	2 452	500	113	51	13.0	1.3
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	MARIETTA, OH							
71	Arts, entertainment, & recreation	6	771	112	26	12	88.7	.6
	MARION, OH							
71	Arts, entertainment, & recreation	8	2 224	443	100	66	15.5	17.4
713	Amusement, gambling, & recreation industries	8	2 224	443	100	66	15.5	17.4
7139	Other amusement & recreation services	8	2 224	443	100	66	15.5	17.4
	MARTINS FERRY, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MARYSVILLE, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MASON, OH								
71	Arts, entertainment, & recreation	8	18 691	5 737	998	356	11.8	22.0
713	Amusement, gambling, & recreation industries	8	18 691	5 737	998	356	11.8	22.0
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
MASSILLON, OH								
71	Arts, entertainment, & recreation	4	740	180	68	45	63.8	26.5
MAUMEE, OH								
71	Arts, entertainment, & recreation	5	2 052	540	138	79	50.1	16.6
713	Amusement, gambling, & recreation industries	5	2 052	540	138	79	50.1	16.6
7139	Other amusement & recreation services	5	2 052	540	138	79	50.1	16.6
MAYFIELD, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MAYFIELD HEIGHTS, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MEDINA, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MENTOR, OH								
71	Arts, entertainment, & recreation	19	9 050	2 344	522	166	36.8	3.7
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 976	451	107	67	24.8	—
713940	Fitness & recreational sports centers	7	1 976	451	107	67	24.8	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
MENTOR-ON-THE-LAKE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIAMISBURG, OH								
71	Arts, entertainment, & recreation	5	3 461	891	162	98	32.4	54.1
713	Amusement, gambling, & recreation industries	5	3 461	891	162	98	32.4	54.1
7139	Other amusement & recreation services	5	3 461	891	162	98	32.4	54.1
MIDDLEBURG HEIGHTS, OH								
71	Arts, entertainment, & recreation	6	2 294	684	147	73	9.9	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MIDDLETOWN, OH *								
71	Arts, entertainment, & recreation	11	5 560	2 303	325	130	18.4	6.8
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MIDDLETOWN, OH (BUTLER COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MIDDLETOWN, OH (WARREN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
MILFORD, OH *								
71	Arts, entertainment, & recreation	5	2 168	677	165	72	20.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MILFORD, OH (CLERMONT COUNTY PART) *								
71	Arts, entertainment, & recreation	5	2 168	677	165	72	20.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MILLERSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINERVA, OH *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINERVA, OH (STARK COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MINSTER, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOGADORE, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOGADORE, OH (PORTAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE, OH *								
71	Arts, entertainment, & recreation	4	829	140	22	21	61.3	24.8
MONROE, OH (BUTLER COUNTY PART) *								
71	Arts, entertainment, & recreation	4	829	140	22	21	61.3	24.8
MONTGOMERY, OH								
71	Arts, entertainment, & recreation	3	182	85	20	5	—	12.6
MONTPELIER, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MORAIN, OH								
71	Arts, entertainment, & recreation	6	2 684	955	217	65	13.8	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MOUNT GILEAD, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT HEALTHY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT VERNON, OH								
71	Arts, entertainment, & recreation	5	695	245	49	21	34.4	8.6

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							From administrative records ¹	Estimated ²
NAPOLEON, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NELSONVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW ALBANY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
NEWARK, OH								
71	Arts, entertainment, & recreation	10	3 889	1 249	229	139	12.8	.2
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
NEW BREMEN, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NEWCOMERSTOWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW LEXINGTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW LONDON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW MIAMI, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW PHILADELPHIA, OH								
71	Arts, entertainment, & recreation	5	1 510	373	65	32	19.8	3.4
713	Amusement, gambling, & recreation industries	5	1 510	373	65	32	19.8	3.4
NEW RICHMOND, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWTON FALLS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NILES, OH								
71	Arts, entertainment, & recreation	4	1 354	167	42	20	42.2	1.8
NORTH BALTIMORE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH CANTON, OH								
71	Arts, entertainment, & recreation	3	458	168	55	26	100.0	—
NORTH COLLEGE HILL, OH								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NORTHFIELD, OH								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
NORTH KINGSVILLE, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NORTH OLMSTED, OH								
71	Arts, entertainment, & recreation	9	1 932	632	152	86	25.1	10.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
NORTH RIDGEVILLE, OH								
71	Arts, entertainment, & recreation	3	4 607	1 085	296	66	—	—
713	Amusement, gambling, & recreation industries	3	4 607	1 085	296	66	—	—
7139	Other amusement & recreation services	3	4 607	1 085	296	66	—	—
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
NORTH ROYALTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHWOOD, OH								
71	Arts, entertainment, & recreation	4	984	339	82	61	23.2	—
NORTON, OH *								
71	Arts, entertainment, & recreation	6	2 122	572	98	25	35.6	22.9
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NORTON, OH (SUMMIT COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 122	572	98	25	35.6	22.9
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
NORWALK, OH								
71	Arts, entertainment, & recreation	4	673	146	31	15	100.0	—
NORWOOD, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OAK HARBOR, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OAKWOOD, OH (CUYAHOGA COUNTY)								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
OBERLIN, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
OBETZ, OH								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
ONTARIO, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ORANGE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OREGON, OH								
71	Arts, entertainment, & recreation	5	956	333	63	23	42.6	3.0
ORRVILLE, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTTAWA, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTTAWA HILLS, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OXFORD, OH								
71	Arts, entertainment, & recreation	6	931	382	76	35	79.3	—
PAINESVILLE, OH								
71	Arts, entertainment, & recreation	3	1 384	319	76	37	100.0	—
PARMA, OH								
71	Arts, entertainment, & recreation	16	4 475	1 303	207	355	35.1	5.6
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
PARMA HEIGHTS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
PATASKALA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
PAULDING, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PEPPER PIKE, OH								
71	Arts, entertainment, & recreation	4	1 161	326	29	51	84.0	16.0
PERRYSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PICKERINGTON, OH *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PICKERINGTON, OH (FAIRFIELD COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PIQUA, OH								
71	Arts, entertainment, & recreation	5	2 211	136	15	10	11.0	.9
713	Amusement, gambling, & recreation industries	5	2 211	136	15	10	11.0	.9
7139	Other amusement & recreation services	4	D	D	D	a	D	D
PLAIN CITY, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	PLAIN CITY, OH (MADISON COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	POLAND, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	PORT CLINTON, OH							
71	Arts, entertainment, & recreation	6	3 778	975	203	50	18.2	.3
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
	PORTSMOUTH, OH							
71	Arts, entertainment, & recreation	8	1 376	382	109	52	35.2	2.8
	POWELL, OH							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	RAVENNA, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	REYNOLDSBURG, OH *							
71	Arts, entertainment, & recreation	6	2 486	1 151	220	71	20.6	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
	REYNOLDSBURG, OH (FRANKLIN COUNTY PART) *							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	REYNOLDSBURG, OH (LICKING COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	RICHFIELD, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	RICHMOND HEIGHTS, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	RITTMAN, OH *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	RITTMAN, OH (WAYNE COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ROCKY RIVER, OH							
71	Arts, entertainment, & recreation	7	3 277	908	230	100	51.9	4.7
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
	ROSSFORD, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	ST. BERNARD, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. CLAIRSVILLE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ST. MARYS, OH								
71	Arts, entertainment, & recreation	5	1 747	324	81	39	26.4	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SALEM, OH								
71	Arts, entertainment, & recreation	4	629	119	35	36	100.0	—
SANDUSKY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
SEVEN HILLS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHAKER HEIGHTS, OH								
71	Arts, entertainment, & recreation	4	601	157	71	11	84.0	10.8
SHARONVILLE, OH *								
71	Arts, entertainment, & recreation	8	8 196	2 498	621	183	19.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SHARONVILLE, OH (HAMILTON COUNTY PART) *								
71	Arts, entertainment, & recreation	8	8 196	2 498	621	183	19.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
SHEFFIELD LAKE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SHELBY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SIDNEY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SILVERTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SOLON, OH								
71	Arts, entertainment, & recreation	10	4 660	1 971	467	136	46.6	.7
711	Performing arts, spectator sports, & related industries	4	2 462	1 331	328	55	54.4	—
713	Amusement, gambling, & recreation industries	6	2 198	640	139	81	37.9	1.4
7139	Other amusement & recreation services	6	2 198	640	139	81	37.9	1.4
SOUTH EUCLID, OH								
71	Arts, entertainment, & recreation	3	390	66	12	6	D	53.3

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							From administrative records ¹	Estimated ²
SPRINGBORO, OH *								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SPRINGBORO, OH (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGBORO, OH (WARREN COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SPRINGDALE, OH								
71	Arts, entertainment, & recreation	7	3 149	787	190	123	30.1	2.2
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SPRINGFIELD, OH								
71	Arts, entertainment, & recreation	8	3 208	881	215	80	36.8	—
713	Amusement, gambling, & recreation industries	8	3 208	881	215	80	36.8	—
7139	Other amusement & recreation services	8	3 208	881	215	80	36.8	—
STEUBENVILLE, OH								
71	Arts, entertainment, & recreation	6	2 180	525	110	49	9.5	—
STOW, OH								
71	Arts, entertainment, & recreation	11	4 248	1 330	236	114	52.5	2.4
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 496	437	98	58	30.3	6.7
713940	Fitness & recreational sports centers	4	1 496	437	98	58	30.3	6.7
STREETSBORO, OH								
71	Arts, entertainment, & recreation	5	2 322	718	170	51	8.4	9.5
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
STRONGSVILLE, OH								
71	Arts, entertainment, & recreation	8	3 219	754	154	91	53.9	7.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 813	451	108	67	30.9	13.7
713940	Fitness & recreational sports centers	4	1 813	451	108	67	30.9	13.7
STRUTHERS, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SWANTON, OH *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SWANTON, OH (FULTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
SYLVANIA, OH								
71	Arts, entertainment, & recreation	3	2 967	809	152	90	D	—
713	Amusement, gambling, & recreation industries	3	2 967	809	152	90	D	—
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
TALLMADGE, OH *								
71	Arts, entertainment, & recreation	6	1 325	205	49	41	96.1	—
TALLMADGE, OH (SUMMIT COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 325	205	49	41	96.1	—
THE VILLAGE OF INDIAN HILL, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TIFFIN, OH								
71	Arts, entertainment, & recreation	8	3 163	824	179	52	52.3	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
TIPP CITY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TOLEDO, OH								
71	Arts, entertainment, & recreation	80	66 222	16 312	3 567	1 230	17.9	14.6
711	Performing arts, spectator sports, & related industries	14	24 641	3 884	867	278	11.9	9.4
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	66	41 581	12 428	2 700	952	21.4	17.7
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	7	13 247	4 431	784	213	20.0	—
713910	Golf courses & country clubs	7	13 247	4 431	784	213	20.0	—
71394	Fitness & recreational sports centers	25	14 160	4 135	891	314	14.7	47.3
713940	Fitness & recreational sports centers	25	14 160	4 135	891	314	14.7	47.3
71395	Bowling centers	13	8 176	2 357	689	270	13.3	—
713950	Bowling centers	13	8 176	2 357	689	270	13.3	—
71399	All other amusement & recreation industries	15	3 485	1 028	241	66	51.2	19.5
713990	All other amusement & recreation industries	15	3 485	1 028	241	66	51.2	19.5
TORONTO, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
TRENTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TROTWOOD, OH								
71	Arts, entertainment, & recreation	5	1 510	655	251	132	—	26.4
713	Amusement, gambling, & recreation industries	5	1 510	655	251	132	—	26.4
7139	Other amusement & recreation services	5	1 510	655	251	132	—	26.4
TROY, OH								
71	Arts, entertainment, & recreation	4	1 292	288	63	30	41.6	—
TWINSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	UHRICHSVILLE, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNION, OH *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNION, OH (MONTGOMERY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	UNIVERSITY HEIGHTS, OH							
71	Arts, entertainment, & recreation	6	2 210	420	102	47	67.1	—
	UPPER ARLINGTON, OH							
71	Arts, entertainment, & recreation	6	300	111	31	10	37.3	62.7
	UPPER SANDUSKY, OH							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	URBANA, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	VANDALIA, OH							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	VAN WERT, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	VERMILION, OH *							
71	Arts, entertainment, & recreation	15	7 055	1 735	293	92	27.6	3.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	3 579	1 044	180	62	25.5	—
7139	Other amusement & recreation services	11	3 579	1 044	180	62	25.5	—
	VERMILION, OH (ERIE COUNTY PART) *							
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	VERMILION, OH (LORAIN COUNTY PART) *							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
	WADSWORTH, OH							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	WAPAKONETA, OH							
71	Arts, entertainment, & recreation	5	713	218	59	35	100.0	—
	WARREN, OH							
71	Arts, entertainment, & recreation	13	5 304	1 688	347	110	32.9	3.2
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
	WARRENSVILLE HEIGHTS, OH							
71	Arts, entertainment, & recreation	5	568	89	26	12	56.5	—
	WASHINGTON, OH							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WAUSEON, OH								
71	Arts, entertainment, & recreation	4	1 126	272	61	48	72.9	27.1
WAVERLY CITY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WELLINGTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WELLSTON, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST CARROLLTON CITY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139901	Dance studios & halls	1	D	D	D	a	D	D
WESTERVILLE, OH *								
71	Arts, entertainment, & recreation	10	13 756	4 151	968	559	6.4	8.8
713	Amusement, gambling, & recreation industries	9	D	D	D	f	D	D
7139	Other amusement & recreation services	9	D	D	D	f	D	D
71391	Golf courses & country clubs	3	8 276	2 373	601	323	D	—
713910	Golf courses & country clubs	3	8 276	2 373	601	323	D	—
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
WESTERVILLE, OH (DELAWARE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	1	D	D	D	e	D	D
WESTERVILLE, OH (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
WESTLAKE, OH								
71	Arts, entertainment, & recreation	14	4 272	1 302	423	155	20.0	22.2
713	Amusement, gambling, & recreation industries	11	3 897	1 208	394	108	14.4	22.2
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 668	610	125	69	16.1	1.9
713940	Fitness & recreational sports centers	6	2 668	610	125	69	16.1	1.9
WEST MILTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITEHALL, OH								
71	Arts, entertainment, & recreation	4	2 146	796	422	52	6.9	—
713	Amusement, gambling, & recreation industries	4	2 146	796	422	52	6.9	—
7139	Other amusement & recreation services	4	2 146	796	422	52	6.9	—
WICKLIFFE, OH								
71	Arts, entertainment, & recreation	5	4 885	1 027	256	124	37.3	—
713	Amusement, gambling, & recreation industries	5	4 885	1 027	256	124	37.3	—
7139	Other amusement & recreation services	5	4 885	1 027	256	124	37.3	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
WILLIAMSBURG, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WILLOUGHBY, OH								
71	Arts, entertainment, & recreation	6	2 718	632	119	53	12.9	12.5
713	Amusement, gambling, & recreation industries	6	2 718	632	119	53	12.9	12.5
7139	Other amusement & recreation services	6	2 718	632	119	53	12.9	12.5
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
WILLOUGHBY HILLS, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WILLOWICK, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILMINGTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WINTERSVILLE, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOODLAWN, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOOSTER, OH								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
WORTHINGTON, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WYOMING, OH								
71	Arts, entertainment, & recreation	3	2 640	718	157	51	D	—
713	Amusement, gambling, & recreation industries	3	2 640	718	157	51	D	—
7139	Other amusement & recreation services	3	2 640	718	157	51	D	—
XENIA, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
YOUNGSTOWN, OH *								
71	Arts, entertainment, & recreation	12	4 137	1 034	279	161	39.3	28.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
713940	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
YOUNGSTOWN, OH (MAHONING COUNTY PART) *								
71	Arts, entertainment, & recreation	12	4 137	1 034	279	161	39.3	28.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
713940	Fitness & recreational sports centers	5	1 397	474	133	98	63.2	3.9
ZANESVILLE, OH								
71	Arts, entertainment, & recreation	5	1 616	446	91	73	46.9	—
713	Amusement, gambling, & recreation industries	5	1 616	446	91	73	46.9	—
BALANCE OF ADAMS COUNTY, OH								
71	Arts, entertainment, & recreation	3	403	80	14	15	D	—
BALANCE OF ALLEN COUNTY, OH								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ASHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	11	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	a	D	D
7139	Other amusement & recreation services	10	D	D	D	a	D	D
BALANCE OF ASHTABULA COUNTY, OH								
71	Arts, entertainment, & recreation	21	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
BALANCE OF ATHENS COUNTY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF AUGLAIZE COUNTY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
BALANCE OF BELMONT COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF BROWN COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
BALANCE OF BUTLER COUNTY, OH								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	17 054	5 426	1 088	462	27.8	17.0
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
BALANCE OF CARROLL COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF CHAMPAIGN COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, OH								
71	Arts, entertainment, & recreation	15	4 719	1 466	304	156	47.6	3.8
713	Amusement, gambling, & recreation industries	15	4 719	1 466	304	156	47.6	3.8
7139	Other amusement & recreation services	14	D	D	D	c	D	D
BALANCE OF CLERMONT COUNTY, OH								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71391	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
713910	Golf courses & country clubs	5	7 076	1 775	281	87	28.3	—
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71395	Bowling centers	6	3 054	746	182	78	23.4	6.2
713950	Bowling centers	6	3 054	746	182	78	23.4	6.2

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							From administrative records ¹	Estimated ²
BALANCE OF CLINTON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF COLUMBIANA COUNTY, OH								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	11 442	3 010	122	61	25.5	74.5
7139	Other amusement & recreation services	17	11 442	3 010	122	61	25.5	74.5
71391	Golf courses & country clubs	10	D	D	D	b	D	D
713910	Golf courses & country clubs	10	D	D	D	b	D	D
BALANCE OF COSHOCTON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, OH								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CUYAHOGA COUNTY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	f	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	f	D	D
71121	Spectator sports	4	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 758	474	133	20	16.1	68.8
713940	Fitness & recreational sports centers	4	1 758	474	133	20	16.1	68.8
BALANCE OF DARKE COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF DEFIANCE COUNTY, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, OH								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
BALANCE OF ERIE COUNTY, OH								
71	Arts, entertainment, & recreation	14	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF FAIRFIELD COUNTY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF FAYETTE COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, OH								
71	Arts, entertainment, & recreation	41	24 355	6 463	1 171	396	27.8	6.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71391	Golf courses & country clubs	9	9 923	3 010	457	124	17.4	—
713910	Golf courses & country clubs	9	9 923	3 010	457	124	17.4	—
71394	Fitness & recreational sports centers	4	2 551	477	101	45	30.8	—
713940	Fitness & recreational sports centers	4	2 551	477	101	45	30.8	—
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	3 689	846	152	91	50.4	38.1
713990	All other amusement & recreation industries	12	3 689	846	152	91	50.4	38.1
BALANCE OF FULTON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF GALLIA COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF GEAUGA COUNTY, OH								
71	Arts, entertainment, & recreation	36	17 537	5 850	1 012	448	45.6	10.6
713	Amusement, gambling, & recreation industries	32	16 753	5 621	978	409	46.4	7.8
7139	Other amusement & recreation services	31	D	D	D	e	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
713940	Fitness & recreational sports centers	11	4 897	1 773	356	125	51.6	25.5
BALANCE OF GREENE COUNTY, OH								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF GUERNSEY COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF HAMILTON COUNTY, OH								
71	Arts, entertainment, & recreation	72	58 052	14 478	2 570	897	18.2	7.8
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	55	D	D	D	f	D	D
7139	Other amusement & recreation services	52	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	7	5 874	2 105	551	180	6.7	—
713950	Bowling centers	7	5 874	2 105	551	180	6.7	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HANCOCK COUNTY, OH								
71	Arts, entertainment, & recreation	12	2 450	554	63	21	65.3	19.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF HARDIN COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, OH								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HIGHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	6	2 314	743	119	111	34.1	1.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF HOCKING COUNTY, OH								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF HOLMES COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
BALANCE OF HURON COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, OH								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	c	D	D
713990	All other amusement & recreation industries	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	c	D	D
BALANCE OF KNOX COUNTY, OH								
71	Arts, entertainment, & recreation	10	5 327	1 623	160	76	65.3	1.8
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, OH								
71	Arts, entertainment, & recreation	17	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, OH								
71	Arts, entertainment, & recreation	3	419	136	12	6	73.7	26.3

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LICKING COUNTY, OH								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71391	Golf courses & country clubs	7	5 160	1 004	97	41	94.2	—
713910	Golf courses & country clubs	7	5 160	1 004	97	41	94.2	—
BALANCE OF LOGAN COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF LORAIN COUNTY, OH								
71	Arts, entertainment, & recreation	25	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	12	6 787	2 179	216	168	48.1	7.4
713910	Golf courses & country clubs	12	6 787	2 179	216	168	48.1	7.4
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LUCAS COUNTY, OH								
71	Arts, entertainment, & recreation	27	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	5	8 409	2 468	525	147	9.8	18.6
713910	Golf courses & country clubs	5	8 409	2 468	525	147	9.8	18.6
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
BALANCE OF MADISON COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MAHONING COUNTY, OH								
71	Arts, entertainment, & recreation	46	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OH								
71	Arts, entertainment, & recreation	9	2 440	736	118	61	97.7	2.3
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF MEDINA COUNTY, OH								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	26	16 699	5 341	900	344	24.8	2.9
7139	Other amusement & recreation services	26	16 699	5 341	900	344	24.8	2.9
71391	Golf courses & country clubs	18	D	D	D	c	D	D
713910	Golf courses & country clubs	18	D	D	D	c	D	D
BALANCE OF MEIGS COUNTY, OH								
71	Arts, entertainment, & recreation	4	196	58	7	6	68.4	31.6
BALANCE OF MERCER COUNTY, OH								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MIAMI COUNTY, OH								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	2 762	815	116	51	98.8	1.2
7139	Other amusement & recreation services	10	2 762	815	116	51	98.8	1.2
BALANCE OF MONROE COUNTY, OH								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, OH								
71	Arts, entertainment, & recreation	43	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	13 541	3 392	757	336	21.8	2.7
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	4 627	1 026	246	95	21.1	4.3
713940	Fitness & recreational sports centers	9	4 627	1 026	246	95	21.1	4.3
71399	All other amusement & recreation industries	14	3 180	618	139	64	31.9	5.4
713990	All other amusement & recreation industries	14	3 180	618	139	64	31.9	5.4
BALANCE OF MORGAN COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MORROW COUNTY, OH								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF MUSKINGUM COUNTY, OH								
71	Arts, entertainment, & recreation	24	13 731	2 808	379	205	18.3	5.4
711	Performing arts, spectator sports, & related industries	5	7 505	947	132	20	6.1	—
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
BALANCE OF NOBLE COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, OH								
71	Arts, entertainment, & recreation	45	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71393	Marinas	27	D	D	D	c	D	D
713930	Marinas	27	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF PAULDING COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, OH								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PICKAWAY COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF PIKE COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF PORTAGE COUNTY, OH								
71	Arts, entertainment, & recreation	28	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
BALANCE OF PREBLE COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF RICHLAND COUNTY, OH								
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
BALANCE OF ROSS COUNTY, OH								
71	Arts, entertainment, & recreation	8	3 095	757	156	59	20.5	24.1
713	Amusement, gambling, & recreation industries	8	3 095	757	156	59	20.5	24.1
7139	Other amusement & recreation services	8	3 095	757	156	59	20.5	24.1
BALANCE OF SANDUSKY COUNTY, OH								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF SCIOTO COUNTY, OH								
71	Arts, entertainment, & recreation	10	2 389	417	78	50	39.5	2.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
BALANCE OF SENECA COUNTY, OH								
71	Arts, entertainment, & recreation	8	2 735	726	63	57	71.2	28.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF STARK COUNTY, OH								
71	Arts, entertainment, & recreation	62	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	56	D	D	D	f	D	D
7139	Other amusement & recreation services	53	24 965	6 921	1 138	494	28.5	2.0
71391	Golf courses & country clubs	18	11 872	3 572	444	172	41.1	—
713910	Golf courses & country clubs	18	11 872	3 572	444	172	41.1	—
71394	Fitness & recreational sports centers	12	6 736	1 547	328	151	17.6	—
713940	Fitness & recreational sports centers	12	6 736	1 547	328	151	17.6	—
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	2 151	548	59	16	34.2	22.8
713990	All other amusement & recreation industries	15	2 151	548	59	16	34.2	22.8

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							From administrative records ¹	Estimated ²
BALANCE OF SUMMIT COUNTY, OH								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 102	646	136	66	81.6	.5
713940	Fitness & recreational sports centers	8	2 102	646	136	66	81.6	.5
71399	All other amusement & recreation industries	5	1 646	425	64	40	15.3	2.0
713990	All other amusement & recreation industries	5	1 646	425	64	40	15.3	2.0
BALANCE OF TRUMBULL COUNTY, OH								
71	Arts, entertainment, & recreation	31	12 864	3 732	706	286	35.4	-
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71391	Golf courses & country clubs	16	7 779	2 551	405	166	36.4	-
713910	Golf courses & country clubs	16	7 779	2 551	405	166	36.4	-
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BALANCE OF TUSCARAWAS COUNTY, OH								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF UNION COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	2 400	586	90	31	63.5	-
7139	Other amusement & recreation services	5	2 400	586	90	31	63.5	-
BALANCE OF VAN WERT COUNTY, OH								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, OH								
71	Arts, entertainment, & recreation	20	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, OH								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, OH								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF WILLIAMS COUNTY, OH								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF WOOD COUNTY, OH								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

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

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D.

Geographic Notes

OHIO

Alliance is in Mahoning and Stark Counties.

Bellevue is in Huron and Sandusky Counties.

Blanchester is in Clinton and Warren Counties.

Bluffton is in Allen and Hancock Counties.

Buckeye Lake is in Fairfield and Licking Counties; it annexed into Fairfield County in October 1995.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Delaware, Fairfield, and Franklin Counties.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties.

Fostoria is in Hancock, Seneca, and Wood Counties.

Huber Heights is in Miami and Montgomery Counties.

Kettering is in Greene and Montgomery Counties.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Middletown is in Butler and Warren Counties.

Milford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties.

Pickerington is in Fairfield and Franklin Counties.

Plain City is in Madison and Union Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Sharonville is in Butler and Hamilton Counties.

Springboro is in Montgomery and Warren Counties.

Swanton is in Fulton and Lucas Counties.

Tallmadge is in Portage and Summit Counties.

Union is in Miami and Montgomery Counties; it annexed into Miami County in March 1996.

Vermilion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

Appendix E. Metropolitan Areas

OHIO

Akron, OH PMSA

Portage County, OH
Summit County, OH

Canton—Massillon, OH MSA

Carroll County, OH
Stark County, OH

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA—Con.

Cincinnati, OH—KY—IN PMSA—Con.
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Cleveland—Lorain—Elyria, OH PMSA

Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Cleveland—Akron, OH CMSA

Akron, OH PMSA
Portage County, OH
Summit County, OH
Cleveland—Lorain—Elyria, OH PMSA
Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Columbus, OH MSA

Delaware County, OH
Fairfield County, OH
Franklin County, OH
Licking County, OH
Madison County, OH
Pickaway County, OH

Dayton—Springfield, OH MSA

Clark County, OH
Greene County, OH
Miami County, OH
Montgomery County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lima, OH MSA

Allen County, OH
Auglaize County, OH

Mansfield, OH MSA

Crawford County, OH
Richland County, OH

Parkersburg—Marietta, WV—OH MSA

Washington County, OH
Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH
Brooke County, WV
Hancock County, WV

Toledo, OH MSA

Fulton County, OH
Lucas County, OH
Wood County, OH

Wheeling, WV—OH MSA

Belmont County, OH
Marshall County, WV
Ohio County, WV

Youngstown—Warren, OH MSA

Columbiana County, OH
Mahoning County, OH
Trumbull County, OH

