

Georgia

1997

Issued November 1999

EC97S71A-GA

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



U.S. CENSUS BUREAU

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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
GEORGIA								
71	Arts, entertainment, & recreation	1 653	1 533 747	408 877	98 303	23 437	13.3	5.7
711	Performing arts, spectator sports, & related industries	483	683 804	195 128	52 752	5 294	7.4	2.3
7111	Performing arts companies	125	72 637	17 963	2 543	511	15.3	3.2
71111	Theater companies & dinner theaters	32	17 245	3 156	615	203	23.3	2.6
711110	Theater companies & dinner theaters	32	17 245	3 156	615	203	23.3	2.6
7111102	Theater companies	29	16 786	3 051	597	195	23.0	2.4
7111103	Dinner theaters	3	459	105	18	8	D	10.9
71112	Dance companies	1	D	D	D	a	D	D
711120	Dance companies	1	D	D	D	a	D	D
71113	Musical groups & artists	73	51 606	13 405	1 726	239	12.7	2.2
711130	Musical groups & artists	73	51 606	13 405	1 726	239	12.7	2.2
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	72	D	D	D	c	D	D
71119	Other performing arts companies	19	D	D	D	b	D	D
711190	Other performing arts companies	19	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	b	D	D
7112	Spectator sports	72	317 355	124 398	38 689	2 386	4.0	1.9
71121	Spectator sports	72	317 355	124 398	38 689	2 386	4.0	1.9
711211	Sports teams & clubs	9	D	D	D	g	D	D
7112111	Football clubs	1	D	D	D	g	D	D
7112112	Baseball clubs	5	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	16	42 813	4 636	1 099	410	6.0	2.9
7112122	Auto racetrack operation	16	42 813	4 636	1 099	410	6.0	2.9
711219	Other spectator sports	47	D	D	D	c	D	D
7112191	Professional athletes	18	3 780	771	142	35	35.0	20.6
7112192	Racing (except racetrack operation)	29	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	56	236 642	33 490	7 417	1 909	5.3	1.3
71131	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	9	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	47	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	47	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	41	16 097	5 049	881	129	18.3	12.6
71141	Agents/managers for artists, athletes, & other public figures	41	16 097	5 049	881	129	18.3	12.6
711410	Agents/managers for artists, athletes, & other public figures	41	16 097	5 049	881	129	18.3	12.6
7115	Independent artists, writers, & performers	189	41 073	14 228	3 222	359	27.1	4.7
71151	Independent artists, writers, & performers	189	41 073	14 228	3 222	359	27.1	4.7
711510	Independent artists, writers, & performers	189	41 073	14 228	3 222	359	27.1	4.7
712	Museums, historical sites, & similar institutions	11	2 912	943	203	62	18.9	13.6
7121	Museums, historical sites, & similar institutions	11	2 912	943	203	62	18.9	13.6
71211	Museums	5	1 024	303	76	19	24.6	33.8
712110	Museums	5	1 024	303	76	19	24.6	33.8
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	b	D	D
712190	Nature parks & other similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 159	847 031	212 806	45 348	18 081	18.0	8.4
7131	Amusement parks & arcades	82	135 923	32 850	5 558	3 179	7.2	2.1
71311	Amusement & theme parks	13	111 101	27 426	4 406	2 520	3.8	1.2
713110	Amusement & theme parks	13	111 101	27 426	4 406	2 520	3.8	1.2
7131101	Waterparks	6	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	g	D	D
71312	Amusement arcades	69	24 822	5 424	1 152	659	22.1	5.8
713120	Amusement arcades	69	24 822	5 424	1 152	659	22.1	5.8
7132	Gambling industries	17	75 505	5 619	1 188	203	.3	19.9
71321	Casinos (except casino hotels)	1	D	D	D	b	D	D
713210	Casinos (except casino hotels)	1	D	D	D	b	D	D
71329	Other gambling industries	16	D	D	D	c	D	D
713290	Other gambling industries	16	D	D	D	c	D	D
7132901	Slot machine operators	8	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	8	D	D	D	b	D	D
7139	Other amusement & recreation services	1 060	635 603	174 337	38 602	14 699	22.4	8.5
71391	Golf courses & country clubs	216	265 701	75 844	16 169	5 018	18.3	7.0
713910	Golf courses & country clubs	216	265 701	75 844	16 169	5 018	18.3	7.0
71392	Skiing facilities	1	D	D	D	b	D	D
713920	Skiing facilities	1	D	D	D	b	D	D
71393	Marinas	66	48 820	9 883	2 024	453	16.8	7.5
713930	Marinas	66	48 820	9 883	2 024	453	16.8	7.5
71394	Fitness & recreational sports centers	453	170 476	50 317	11 838	6 344	28.1	10.3
713940	Fitness & recreational sports centers	453	170 476	50 317	11 838	6 344	28.1	10.3
7139404	Ice skating rinks	3	3 706	935	268	139	—	—
7139405	Roller skating rinks	55	15 360	4 087	1 018	738	37.4	2.8
71395	Bowling centers	72	52 639	14 730	3 768	1 325	19.2	9.6
713950	Bowling centers	72	52 639	14 730	3 768	1 325	19.2	9.6

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	GEORGIA—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	252	D	D	D	g	D	D
713990	All other amusement & recreation industries	252	D	D	D	g	D	D
7139901	Dance studios & halls	1	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	10	3 069	757	137	70	32.6	20.4
7139904	Miniature golf courses	17	4 816	865	167	126	26.9	2.9
7139905	Coin-operated amusement devices (except slot machine operation)	71	45 334	10 677	2 333	434	19.3	8.0

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	GEORGIA								
	Arts, entertainment, & recreation	381	428 664	399 072	150 942	33 755	9 622	13.3	3.5
711	Performing arts, spectator sports, & related industries	93	85 350	81 813	27 690	6 924	2 005	9.6	1.8
7111	Performing arts companies	67	64 121	63 065	22 859	5 829	1 334	9.4	1.3
71111	Theater companies & dinner theaters	35	27 432	27 892	9 042	2 209	534	19.3	2.2
711110	Theater companies & dinner theaters	35	27 432	27 892	9 042	2 209	534	19.3	2.2
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	33	D	D	D	D	f	D	D
71112	Dance companies	5	D	D	D	D	c	D	D
711120	Dance companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	24	29 071	28 524	11 041	2 886	636	1.6	.7
711130	Musical groups & artists	24	29 071	28 524	11 041	2 886	636	1.6	.7
7111301	Symphony orchestras & chamber music organizations	11	26 610	26 203	10 253	2 693	594	.3	—
7111309	Other music groups & artists	13	2 461	2 321	788	193	42	16.0	8.8
71119	Other performing arts companies	3	D	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	26	21 229	18 748	4 831	1 095	671	10.2	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	9	11 167	9 573	3 491	791	523	—	4.3
711310	Promoters of performing arts, sports, & similar events w/facility	9	11 167	9 573	3 491	791	523	—	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	17	10 062	9 175	1 340	304	148	21.5	2.3
711320	Promoters of performing arts, sports, & similar events w/o facil	17	10 062	9 175	1 340	304	148	21.5	2.3
712	Museums, historical sites, & similar institutions	85	120 163	91 419	30 521	6 853	1 582	17.9	5.6
7121	Museums, historical sites, & similar institutions	85	120 163	91 419	30 521	6 853	1 582	17.9	5.6
71211	Museums	59	67 372	54 091	17 439	3 952	884	27.3	8.8
712110	Museums	59	67 372	54 091	17 439	3 952	884	27.3	8.8
71212	Historical sites	16	5 980	4 428	1 443	338	132	48.2	2.2
712120	Historical sites	16	5 980	4 428	1 443	338	132	48.2	2.2
71213	Zoos & botanical gardens	6	45 401	31 668	10 972	2 429	527	.4	—
712130	Zoos & botanical gardens	6	45 401	31 668	10 972	2 429	527	.4	—
71219	Nature parks & other similar institutions	4	1 410	1 232	667	134	39	5.8	48.9
712190	Nature parks & other similar institutions	4	1 410	1 232	667	134	39	5.8	48.9
713	Amusement, gambling, & recreation industries	203	223 151	225 840	92 731	19 978	6 035	12.1	3.1
7139	Other amusement & recreation services	203	223 151	225 840	92 731	19 978	6 035	12.1	3.1
71391	Golf courses & country clubs	71	160 814	166 493	67 731	14 477	3 489	11.2	1.4
713910	Golf courses & country clubs	71	160 814	166 493	67 731	14 477	3 489	11.2	1.4
71394	Fitness & recreational sports centers	102	52 277	49 791	22 530	5 014	2 429	11.2	6.2
713940	Fitness & recreational sports centers	102	52 277	49 791	22 530	5 014	2 429	11.2	6.2
71399	All other amusement & recreation industries	30	10 060	9 556	2 470	487	117	31.6	13.8
713990	All other amusement & recreation industries	30	10 060	9 556	2 470	487	117	31.6	13.8

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
ALBANY, GA MSA								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 693	362	78	59	98.4	1.6
713940	Fitness & recreational sports centers	4	2 693	362	78	59	98.4	1.6
ATHENS, GA MSA								
71	Arts, entertainment, & recreation	38	31 883	8 678	1 219	359	17.0	.8
711	Performing arts, spectator sports, & related industries	12	18 594	5 254	528	51	1.0	.3
7111	Performing arts companies	7	18 172	5 011	461	41	.4	—
71113	Musical groups & artists	7	18 172	5 011	461	41	.4	—
711130	Musical groups & artists	7	18 172	5 011	461	41	.4	—
7111309	Other music groups & artists	7	18 172	5 011	461	41	.4	—
713	Amusement, gambling, & recreation industries	26	13 289	3 424	691	308	39.4	1.4
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	1 869	677	177	126	65.0	6.3
713940	Fitness & recreational sports centers	12	1 869	677	177	126	65.0	6.3
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
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ATLANTA, GA MSA								
71	Arts, entertainment, & recreation	952	1 150 566	312 935	78 669	16 349	9.8	4.6
711	Performing arts, spectator sports, & related industries	359	611 623	179 174	50 191	4 565	6.0	2.1
7111	Performing arts companies	96	D	D	D	e	D	D
71111	Theater companies & dinner theaters	23	D	D	D	c	D	D
711110	Theater companies & dinner theaters	23	D	D	D	c	D	D
7111102	Theater companies	22	D	D	D	c	D	D
71113	Musical groups & artists	56	32 201	8 029	1 228	181	18.7	3.5
711130	Musical groups & artists	56	32 201	8 029	1 228	181	18.7	3.5
7111309	Other music groups & artists	55	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	b	D	D
711190	Other performing arts companies	17	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	16	D	D	D	b	D	D
7112	Spectator sports	36	287 953	118 242	37 510	2 016	2.4	1.7
71121	Spectator sports	36	287 953	118 242	37 510	2 016	2.4	1.7
711211	Sports teams & clubs	4	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	e	D	D
7112122	Auto racetrack operation	5	D	D	D	e	D	D
711219	Other spectator sports	27	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	43	227 790	32 076	7 141	1 752	3.4	1.3
71131	Promoters of performing arts, sports, & similar events w/facility ..	9	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility ..	9	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	34	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	34	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	39	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	39	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	39	D	D	D	c	D	D
7115	Independent artists, writers, & performers	145	34 429	12 319	2 735	275	26.4	2.6
71151	Independent artists, writers, & performers	145	34 429	12 319	2 735	275	26.4	2.6
711510	Independent artists, writers, & performers	145	34 429	12 319	2 735	275	26.4	2.6
712	Museums, historical sites, & similar institutions	5	1 603	661	142	37	3.9	20.3
7121	Museums, historical sites, & similar institutions	5	1 603	661	142	37	3.9	20.3

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
ATLANTA, GA MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	588	537 340	133 100	28 336	11 747	14.0	7.4
7131	Amusement parks & arcades	43	118 677	28 509	4 976	2 854	3.8	1.2
71311	Amusement & theme parks	6	D	D	D	g	D	D
713110	Amusement & theme parks	6	D	D	D	e	D	D
7131101	Waterparks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	g	D	D
71312	Amusement arcades	37	D	D	D	e	D	D
713120	Amusement arcades	37	D	D	D	e	D	D
7132	Gambling industries	5	D	D	D	b	D	D
71329	Other gambling industries	5	D	D	D	b	D	D
713290	Other gambling industries	5	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	540	D	D	D	i	D	D
71391	Golf courses & country clubs	86	120 013	37 796	8 272	2 548	16.8	4.9
713910	Golf courses & country clubs	86	120 013	37 796	8 272	2 548	16.8	4.9
71393	Marinas	12	13 201	2 617	503	105	7.3	—
713930	Marinas	12	13 201	2 617	503	105	7.3	—
71394	Fitness & recreational sports centers	267	128 183	37 414	8 651	4 514	22.2	8.5
713940	Fitness & recreational sports centers	267	128 183	37 414	8 651	4 514	22.2	8.5
7139405	Roller skating rinks	29	9 516	2 500	604	428	36.8	4.5
71395	Bowling centers	40	35 831	10 320	2 667	829	17.0	7.3
713950	Bowling centers	40	35 831	10 320	2 667	829	17.0	7.3
71399	All other amusement & recreation industries	135	D	D	D	f	D	D
713990	All other amusement & recreation industries	135	D	D	D	f	D	D
7139904	Miniature golf courses	10	4 316	718	142	99	22.9	1.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	28	22 500	5 126	1 082	171	16.1	4.3
AUGUSTA-AIKEN, GA-SC MSA								
71	Arts, entertainment, & recreation	124	112 920	23 654	5 403	1 693	18.7	7.5
711	Performing arts, spectator sports, & related industries	27	D	D	D	c	D	D
7112	Spectator sports	13	4 682	1 877	560	116	26.8	15.6
71121	Spectator sports	13	4 682	1 877	560	116	26.8	15.6
711219	Other spectator sports	11	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
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	96	102 483	20 552	4 600	1 516	14.0	7.5
7131	Amusement parks & arcades	9	5 335	1 282	265	112	6.6	51.5
71312	Amusement arcades	8	D	D	D	c	D	D
713120	Amusement arcades	8	D	D	D	c	D	D
7132	Gambling industries	16	20 786	2 998	488	251	7.3	12.0
71329	Other gambling industries	16	20 786	2 998	488	251	7.3	12.0
713290	Other gambling industries	16	20 786	2 998	488	251	7.3	12.0
7132901	Slot machine operators	10	D	D	D	c	D	D
7139	Other amusement & recreation services	71	76 362	16 272	3 847	1 153	16.3	3.2
71391	Golf courses & country clubs	19	60 146	11 677	2 710	672	10.5	2.5
713910	Golf courses & country clubs	19	60 146	11 677	2 710	672	10.5	2.5
71394	Fitness & recreational sports centers	23	5 190	1 607	410	260	42.4	7.7
713940	Fitness & recreational sports centers	23	5 190	1 607	410	260	42.4	7.7
71395	Bowling centers	7	3 201	839	231	82	9.2	9.0
713950	Bowling centers	7	3 201	839	231	82	9.2	9.0
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	3 443	1 059	275	31	53.8	1.2

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
CHATTANOOGA, TN—GA MSA								
71	Arts, entertainment, & recreation	102	54 458	17 617	3 462	1 205	32.3	4.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	46 906	14 778	2 994	1 097	36.8	5.2
7131	Amusement parks & arcades	10	7 829	2 222	239	106	68.4	16.5
7139	Other amusement & recreation services	78	D	D	D	f	D	D
71391	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
713910	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
71394	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
713940	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
71395	Bowling centers	4	4 274	1 404	359	127	24.5	—
713950	Bowling centers	4	4 274	1 404	359	127	24.5	—
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	2 970	289	80	23	77.8	—
COLUMBUS, GA—AL MSA								
71	Arts, entertainment, & recreation	47	28 418	6 376	1 288	679	18.9	8.9
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	21 228	5 349	1 259	663	22.2	11.9
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	4	7 551	1 284	242	129	12.6	—
713910	Golf courses & country clubs	4	7 551	1 284	242	129	12.6	—
71394	Fitness & recreational sports centers	24	8 254	2 706	714	429	32.3	22.1
713940	Fitness & recreational sports centers	24	8 254	2 706	714	429	32.3	22.1
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
MACON, GA MSA								
71	Arts, entertainment, & recreation	53	21 618	6 052	1 279	593	29.6	15.4
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	44	19 007	5 036	1 080	474	32.6	17.1
7139	Other amusement & recreation services	36	16 265	4 528	976	428	37.2	17.2
71391	Golf courses & country clubs	8	8 382	2 258	479	160	31.5	—
713910	Golf courses & country clubs	8	8 382	2 258	479	160	31.5	—
71394	Fitness & recreational sports centers	12	3 366	1 184	256	152	48.1	10.4
713940	Fitness & recreational sports centers	12	3 366	1 184	256	152	48.1	10.4
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
SAVANNAH, GA MSA								
71	Arts, entertainment, & recreation	74	47 857	15 013	3 225	997	11.3	6.4
711	Performing arts, spectator sports, & related industries	19	5 682	1 039	236	79	29.4	18.4
7111	Performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	a	D	D
71121	Spectator sports	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	55	42 175	13 974	2 989	918	8.9	4.8
7139	Other amusement & recreation services	48	D	D	D	f	D	D
71391	Golf courses & country clubs	7	22 932	8 796	1 854	498	1.3	.6
713910	Golf courses & country clubs	7	22 932	8 796	1 854	498	1.3	.6
71393	Marinas	13	6 458	1 737	390	97	8.5	2.8
713930	Marinas	13	6 458	1 737	390	97	8.5	2.8
71394	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
713940	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
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
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 178	926	200	56	30.2	—

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
AREA OUTSIDE GEORGIA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	396	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	63	D	D	D	e	D	D
7112	Spectator sports	22	D	D	D	c	D	D
71121	Spectator sports	22	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
7115	Independent artists, writers, & performers	22	4 210	972	249	41	18.3	15.0
71151	Independent artists, writers, & performers	22	4 210	972	249	41	18.3	15.0
711510	Independent artists, writers, & performers	22	4 210	972	249	41	18.3	15.0
713	Amusement, gambling, & recreation industries	331	D	D	D	h	D	D
7131	Amusement parks & arcades	20	D	D	D	c	D	D
71312	Amusement arcades	17	D	D	D	b	D	D
713120	Amusement arcades	17	D	D	D	b	D	D
7139	Other amusement & recreation services	306	D	D	D	g	D	D
71391	Golf courses & country clubs	92	D	D	D	g	D	D
713910	Golf courses & country clubs	92	D	D	D	g	D	D
71393	Marinas	36	27 143	5 070	1 030	224	21.1	12.8
713930	Marinas	36	27 143	5 070	1 030	224	21.1	12.8
71394	Fitness & recreational sports centers	98	16 818	5 137	1 286	666	45.6	14.0
713940	Fitness & recreational sports centers	98	16 818	5 137	1 286	666	45.6	14.0
7139405	Roller skating rinks	16	2 579	673	163	100	63.9	—
71395	Bowling centers	19	5 397	1 503	374	193	51.0	3.7
713950	Bowling centers	19	5 397	1 503	374	193	51.0	3.7
71399	All other amusement & recreation industries	60	D	D	D	c	D	D
713990	All other amusement & recreation industries	60	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	21	9 511	2 424	518	102	26.1	15.7

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
ALBANY, GA MSA									
71	Arts, entertainment, & recreation	11	6 381	4 988	1 902	485	198	49.1	4.3
712	Museums, historical sites, & similar institutions	3	2 478	1 143	310	81	18	100.0	—
7121	Museums, historical sites, & similar institutions	3	2 478	1 143	310	81	18	100.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	D	b	D	D
ATHENS, GA MSA									
71	Arts, entertainment, & recreation	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	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
ATLANTA, GA MSA									
71	Arts, entertainment, & recreation	177	269 672	267 344	101 375	22 072	5 628	7.1	1.3
711	Performing arts, spectator sports, & related industries	55	71 291	68 448	23 186	5 726	1 358	9.6	.3
7111	Performing arts companies	42	54 728	53 849	19 017	4 777	813	10.3	.4
71111	Theater companies & dinner theaters	19	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	19	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	18	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	16	D	D	D	D	c	D	D
711130	Musical groups & artists	16	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	13	16 563	14 599	4 169	949	545	7.0	—
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	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	56 215	51 583	17 969	3 877	859	5.0	2.3
7121	Museums, historical sites, & similar institutions	31	56 215	51 583	17 969	3 877	859	5.0	2.3
71211	Museums	21	D	D	D	D	e	D	D
712110	Museums	21	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	91	142 166	147 313	60 220	12 469	3 411	6.6	1.5
7139	Other amusement & recreation services	91	142 166	147 313	60 220	12 469	3 411	6.6	1.5
71391	Golf courses & country clubs	26	104 321	111 077	45 897	9 478	2 056	2.6	.1
713910	Golf courses & country clubs	26	104 321	111 077	45 897	9 478	2 056	2.6	.1
71394	Fitness & recreational sports centers	49	29 040	27 852	12 277	2 595	1 271	13.1	2.7
713940	Fitness & recreational sports centers	49	29 040	27 852	12 277	2 595	1 271	13.1	2.7
71399	All other amusement & recreation industries	16	8 805	8 384	2 046	396	84	32.3	14.2
713990	All other amusement & recreation industries	16	8 805	8 384	2 046	396	84	32.3	14.2
AUGUSTA-AIKEN, GA-SC MSA									
71	Arts, entertainment, & recreation	36	23 543	20 164	8 694	1 983	603	24.4	23.4
711	Performing arts, spectator sports, & related industries	6	2 091	2 131	760	187	110	9.2	24.1
7111	Performing arts companies	6	2 091	2 131	760	187	110	9.2	24.1
712	Museums, historical sites, & similar institutions	7	6 387	3 920	1 339	294	51	22.3	73.5
7121	Museums, historical sites, & similar institutions	7	6 387	3 920	1 339	294	51	22.3	73.5
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	15 065	14 113	6 595	1 502	442	27.3	2.1
7139	Other amusement & recreation services	23	15 065	14 113	6 595	1 502	442	27.3	2.1
71391	Golf courses & country clubs	5	10 983	10 277	4 810	1 033	283	27.8	—
713910	Golf courses & country clubs	5	10 983	10 277	4 810	1 033	283	27.8	—
71394	Fitness & recreational sports centers	13	3 237	3 112	1 619	430	148	9.2	8.9
713940	Fitness & recreational sports centers	13	3 237	3 112	1 619	430	148	9.2	8.9
CHATTANOOGA, TN-GA MSA									
71	Arts, entertainment, & recreation	39	44 660	45 063	16 529	3 652	1 075	8.7	.9
711	Performing arts, spectator sports, & related industries	8	5 358	5 258	1 518	371	128	23.6	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
7121	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	18 259	17 479	7 602	1 525	574	5.5	1.7
7139	Other amusement & recreation services	21	18 259	17 479	7 602	1 525	574	5.5	1.7
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
713940	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
71399	All other amusement & recreation industries	3	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	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
COLUMBUS, GA—AL MSA									
71	Arts, entertainment, & recreation	19	49 333	31 008	9 541	2 328	552	21.3	.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
MACON, GA MSA									
71	Arts, entertainment, & recreation	13	4 416	4 272	1 703	434	111	9.1	2.3
712	Museums, historical sites, & similar institutions	4	2 966	2 847	1 370	355	93	4.2	—
7121	Museums, historical sites, & similar institutions	4	2 966	2 847	1 370	355	93	4.2	—
SAVANNAH, GA MSA									
71	Arts, entertainment, & recreation	31	22 065	20 934	8 502	2 038	838	13.6	4.5
711	Performing arts, spectator sports, & related industries	6	4 086	3 648	1 644	467	178	15.9	11.7
7111	Performing arts companies	3	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	12	7 352	6 960	2 180	525	159	26.3	1.2
7121	Museums, historical sites, & similar institutions	12	7 352	6 960	2 180	525	159	26.3	1.2
71211	Museums	6	4 850	4 648	1 332	319	79	26.8	1.8
712110	Museums	6	4 850	4 648	1 332	319	79	26.8	1.8
71212	Historical sites	6	2 502	2 312	848	206	80	25.3	—
712120	Historical sites	6	2 502	2 312	848	206	80	25.3	—
713	Amusement, gambling, & recreation industries	13	10 627	10 326	4 678	1 046	501	3.8	4.0
7139	Other amusement & recreation services	13	10 627	10 326	4 678	1 046	501	3.8	4.0
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
AREA OUTSIDE GEORGIA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	98	50 324	47 597	17 538	4 031	1 508	34.9	9.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	b	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
712	Museums, historical sites, & similar institutions	26	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	26	D	D	D	D	c	D	D
71211	Museums	19	D	D	D	D	c	D	D
712110	Museums	19	D	D	D	D	c	D	D
71212	Historical sites	4	D	D	D	D	b	D	D
712120	Historical sites	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	39 320	37 802	14 460	3 332	1 164	37.0	10.1
7139	Other amusement & recreation services	59	39 320	37 802	14 460	3 332	1 164	37.0	10.1
71391	Golf courses & country clubs	33	32 423	31 466	11 538	2 628	845	41.2	6.7
713910	Golf courses & country clubs	33	32 423	31 466	11 538	2 628	845	41.2	6.7
71394	Fitness & recreational sports centers	19	6 452	5 878	2 769	678	304	17.5	25.8
713940	Fitness & recreational sports centers	19	6 452	5 878	2 769	678	304	17.5	25.8

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
APPLING COUNTY, GA								
71	Arts, entertainment, & recreation	4	387	100	21	7	57.1	42.9
BACON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALDWIN COUNTY, GA								
71	Arts, entertainment, & recreation	9	2 790	1 061	241	79	51.7	5.8
713	Amusement, gambling, & recreation industries	9	2 790	1 061	241	79	51.7	5.8
7139	Other amusement & recreation services	9	2 790	1 061	241	79	51.7	5.8
BARROW COUNTY, GA								
71	Arts, entertainment, & recreation	9	2 644	692	75	44	40.8	53.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
BARTOW COUNTY, GA								
71	Arts, entertainment, & recreation	14	10 380	2 111	349	123	21.4	—
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BEN HILL COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BIBB COUNTY, GA								
71	Arts, entertainment, & recreation	32	10 879	2 915	659	336	32.8	21.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	20	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
BLECKLEY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRANTLEY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BROOKS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRYAN COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BULLOCH COUNTY, GA								
71	Arts, entertainment, & recreation	9	2 244	524	137	85	52.3	—
BURKE COUNTY, GA								
71	Arts, entertainment, & recreation	3	670	248	36	15	D	—
BUTTS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMDEN COUNTY, GA								
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
CANDLER COUNTY, GA								
71	Arts, entertainment, & recreation	1	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
CARROLL COUNTY, GA								
71	Arts, entertainment, & recreation	9	4 355	989	254	105	77.9	2.0
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
CATOOSA COUNTY, GA								
71	Arts, entertainment, & recreation	10	8 041	2 345	347	148	69.0	—
713	Amusement, gambling, & recreation industries	10	8 041	2 345	347	148	69.0	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CHARLTON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CHATHAM COUNTY, GA								
71	Arts, entertainment, & recreation	69	45 741	14 489	3 123	961	10.7	5.1
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	f	D	D
7139	Other amusement & recreation services	45	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
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
713940	Fitness & recreational sports centers	15	3 770	1 040	217	131	28.1	43.7
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
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 178	926	200	56	30.2	—
CHATTAHOOCHEE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CHATTOOGA COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHEROKEE COUNTY, GA								
71	Arts, entertainment, & recreation	37	19 525	4 513	920	331	26.3	2.6
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	7	9 084	2 476	520	160	4.6	1.1
713910	Golf courses & country clubs	7	9 084	2 476	520	160	4.6	1.1
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	6	1 736	306	57	26	99.9	.1
713990	All other amusement & recreation industries	6	1 736	306	57	26	99.9	.1
CLARKE COUNTY, GA								
71	Arts, entertainment, & recreation	30	25 472	6 430	774	240	14.9	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	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
CLAYTON COUNTY, GA								
71	Arts, entertainment, & recreation	27	11 196	2 803	633	290	40.1	5.7
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 881	800	168	108	33.5	.9
713940	Fitness & recreational sports centers	9	3 881	800	168	108	33.5	.9
CLINCH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COBB COUNTY, GA								
71	Arts, entertainment, & recreation	177	318 578	61 841	12 387	4 805	4.6	5.7
711	Performing arts, spectator sports, & related industries	63	D	D	D	f	D	D
7111	Performing arts companies	16	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	a	D	D
711130	Musical groups & artists	9	D	D	D	a	D	D
7111309	Other music groups & artists	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	8	5 961	2 439	452	48	13.7	20.2
71141	Agents/managers for artists, athletes, & other public figures	8	5 961	2 439	452	48	13.7	20.2
711410	Agents/managers for artists, athletes, & other public figures	8	5 961	2 439	452	48	13.7	20.2
7115	Independent artists, writers, & performers	30	7 222	2 627	565	97	31.8	.8
71151	Independent artists, writers, & performers	30	7 222	2 627	565	97	31.8	.8
711510	Independent artists, writers, & performers	30	7 222	2 627	565	97	31.8	.8
713	Amusement, gambling, & recreation industries	112	178 760	45 900	9 069	4 272	5.7	8.2
7131	Amusement parks & arcades	14	D	D	D	g	D	D
71311	Amusement & theme parks	4	D	D	D	g	D	D
713110	Amusement & theme parks	4	D	D	D	g	D	D
7131101	Waterparks	3	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	96	D	D	D	g	D	D
71391	Golf courses & country clubs	7	14 659	3 632	829	257	5.7	—
713910	Golf courses & country clubs	7	14 659	3 632	829	257	5.7	—
71394	Fitness & recreational sports centers	56	32 130	10 546	2 411	1 074	17.4	9.0
713940	Fitness & recreational sports centers	56	32 130	10 546	2 411	1 074	17.4	9.0
71395	Bowling centers	7	10 564	3 144	760	181	3.6	18.3
713950	Bowling centers	7	10 564	3 144	760	181	3.6	18.3
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
COFFEE COUNTY, GA								
71	Arts, entertainment, & recreation	7	1 138	301	63	32	44.5	3.5
COLQUITT COUNTY, GA								
71	Arts, entertainment, & recreation	7	1 824	370	48	47	13.9	20.3
COLUMBIA COUNTY, GA								
71	Arts, entertainment, & recreation	28	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
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
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
COWETA COUNTY, GA								
71	Arts, entertainment, & recreation	12	3 458	919	196	72	6.6	12.8
713	Amusement, gambling, & recreation industries	9	3 418	903	194	70	6.7	12.4
7139	Other amusement & recreation services	9	3 418	903	194	70	6.7	12.4
CRISP COUNTY, GA								
71	Arts, entertainment, & recreation	5	599	109	24	10	81.5	2.2
DADE COUNTY, GA								
71	Arts, entertainment, & recreation	4	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
DAWSON COUNTY, GA								
71	Arts, entertainment, & recreation	6	14 815	3 745	846	176	41.9	.1
711	Performing arts, spectator sports, & related industries	3	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)	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
DECATUR COUNTY, GA								
71	Arts, entertainment, & recreation	5	1 166	303	72	30	91.3	8.7
DEKALB COUNTY, GA								
71	Arts, entertainment, & recreation	141	76 423	19 587	4 038	1 622	17.5	12.9
711	Performing arts, spectator sports, & related industries	63	29 944	6 105	1 096	211	21.1	4.4
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	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	34	8 274	2 023	461	63	31.8	3.5
71151	Independent artists, writers, & performers	34	8 274	2 023	461	63	31.8	3.5
711510	Independent artists, writers, & performers	34	8 274	2 023	461	63	31.8	3.5
713	Amusement, gambling, & recreation industries	78	46 479	13 482	2 942	1 411	15.2	18.5
7139	Other amusement & recreation services	70	D	D	D	g	D	D
71391	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
713910	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
71394	Fitness & recreational sports centers	34	16 830	4 587	1 113	736	17.6	7.1
713940	Fitness & recreational sports centers	34	16 830	4 587	1 113	736	17.6	7.1
71395	Bowling centers	7	4 234	1 214	304	140	26.1	—
713950	Bowling centers	7	4 234	1 214	304	140	26.1	—
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
DODGE COUNTY, GA								
71	Arts, entertainment, & recreation	4	441	155	25	15	10.9	—
DOUGHERTY COUNTY, GA								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
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
DOUGLAS COUNTY, GA								
71	Arts, entertainment, & recreation	14	5 986	1 818	459	137	40.6	5.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7111	Performing arts companies	4	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
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
EARLY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EFFINGHAM COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELBERT COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EMANUEL COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	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
EVANS COUNTY, GA								
71	Arts, entertainment, & recreation	3	958	206	47	19	54.6	45.4
FANNIN COUNTY, GA								
71	Arts, entertainment, & recreation	4	1 516	356	67	30	46.8	—
713	Amusement, gambling, & recreation industries	4	1 516	356	67	30	46.8	—
7139	Other amusement & recreation services	4	1 516	356	67	30	46.8	—
FAYETTE COUNTY, GA								
71	Arts, entertainment, & recreation	30	14 743	3 965	832	311	18.0	5.4
711	Performing arts, spectator sports, & related industries	9	3 446	723	164	27	4.7	6.9
713	Amusement, gambling, & recreation industries	21	11 297	3 242	668	284	22.1	4.9
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	3 052	987	237	117	11.2	14.5
713940	Fitness & recreational sports centers	10	3 052	987	237	117	11.2	14.5
FLOYD COUNTY, GA								
71	Arts, entertainment, & recreation	16	6 319	1 179	274	104	37.7	8.4
711	Performing arts, spectator sports, & related industries	3	2 433	278	59	5	D	—
713	Amusement, gambling, & recreation industries	13	3 886	901	215	99	49.3	13.6
7139	Other amusement & recreation services	11	D	D	D	b	D	D
FORSYTH COUNTY, GA								
71	Arts, entertainment, & recreation	21	21 842	6 033	1 279	372	13.4	6.1
711	Performing arts, spectator sports, & related industries	5	2 836	570	126	16	—	—
713	Amusement, gambling, & recreation industries	16	19 006	5 463	1 153	356	15.4	7.0
7139	Other amusement & recreation services	16	19 006	5 463	1 153	356	15.4	7.0
71391	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
713910	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
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
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
FRANKLIN COUNTY, GA								
71	Arts, entertainment, & recreation	3	238	38	10	5	44.5	55.5
FULTON COUNTY, GA								
71	Arts, entertainment, & recreation	272	465 183	114 667	31 758	5 561	7.0	2.5
711	Performing arts, spectator sports, & related industries	140	314 693	84 042	25 038	3 268	5.1	1.9
7111	Performing arts companies	44	D	D	D	c	D	D
71111	Theater companies & dinner theaters	11	D	D	D	b	D	D
711110	Theater companies & dinner theaters	11	D	D	D	b	D	D
7111102	Theater companies	11	D	D	D	b	D	D
71113	Musical groups & artists	25	D	D	D	c	D	D
711130	Musical groups & artists	25	D	D	D	c	D	D
7111309	Other music groups & artists	24	D	D	D	c	D	D
7112	Spectator sports	10	D	D	D	g	D	D
71121	Spectator sports	10	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	92 339	20 629	4 605	1 337	4.8	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	b	D	D
71151	Independent artists, writers, & performers	48	D	D	D	b	D	D
711510	Independent artists, writers, & performers	48	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
FULTON COUNTY, GA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	131	D	D	D	g	D	D
7131	Amusement parks & arcades	8	6 487	1 212	143	42	36.0	3.9
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	121	D	D	D	g	D	D
71391	Golf courses & country clubs	18	34 435	11 103	2 366	621	9.6	.4
713910	Golf courses & country clubs	18	34 435	11 103	2 366	621	9.6	.4
71394	Fitness & recreational sports centers	67	39 108	11 368	2 572	1 264	14.9	11.7
713940	Fitness & recreational sports centers	67	39 108	11 368	2 572	1 264	14.9	11.7
71395	Bowling centers	7	5 506	1 686	403	108	30.5	3.1
713950	Bowling centers	7	5 506	1 686	403	108	30.5	3.1
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 348	1 512	367	52	6.4	—
GILMER COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLYNN COUNTY, GA								
71	Arts, entertainment, & recreation	29	13 549	3 296	668	211	22.8	20.1
713	Amusement, gambling, & recreation industries	24	12 778	3 223	646	205	22.1	17.4
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	9	3 897	958	107	25	47.1	24.6
713930	Marinas	9	3 897	958	107	25	47.1	24.6
GORDON COUNTY, GA								
71	Arts, entertainment, & recreation	7	964	298	73	34	27.7	11.2
GRADY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENE COUNTY, GA								
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
GWINNETT COUNTY, GA								
71	Arts, entertainment, & recreation	126	134 274	81 582	22 918	1 513	13.7	1.4
711	Performing arts, spectator sports, & related industries	42	80 976	66 862	19 350	168	6.7	.1
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	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	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	83	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	6	11 609	3 956	1 005	192	23.4	—
713910	Golf courses & country clubs	6	11 609	3 956	1 005	192	23.4	—
71394	Fitness & recreational sports centers	43	20 219	5 515	1 289	723	35.8	2.9
713940	Fitness & recreational sports centers	43	20 219	5 515	1 289	723	35.8	2.9
7139405	Roller skating rinks	3	1 548	384	102	83	—	—
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	6 538	1 375	296	42	20.0	1.8

See footnotes at end of table.

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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
HABERSHAM COUNTY, GA								
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
HALL COUNTY, GA								
71	Arts, entertainment, & recreation	36	30 612	7 178	1 604	460	5.6	8.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	3	4 312	1 083	197	67	—	—
71121	Spectator sports	3	4 312	1 083	197	67	—	—
713	Amusement, gambling, & recreation industries	27	25 767	5 948	1 368	381	6.1	10.1
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	8	16 290	3 007	695	129	6.1	10.8
713930	Marinas	8	16 290	3 007	695	129	6.1	10.8
71394	Fitness & recreational sports centers	8	4 798	1 832	435	151	8.4	11.3
713940	Fitness & recreational sports centers	8	4 798	1 832	435	151	8.4	11.3
HARALSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARRIS COUNTY, GA								
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
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
HART COUNTY, GA								
71	Arts, entertainment, & recreation	3	3 576	497	89	20	D	59.9
713	Amusement, gambling, & recreation industries	3	3 576	497	89	20	D	59.9
7139	Other amusement & recreation services	3	3 576	497	89	20	D	59.9
HENRY COUNTY, GA								
71	Arts, entertainment, & recreation	13	41 187	5 342	1 324	479	9.3	6.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	2	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	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
HOUSTON COUNTY, GA								
71	Arts, entertainment, & recreation	15	7 496	1 951	388	198	37.6	10.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	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
IRWIN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JACKSON COUNTY, GA								
71	Arts, entertainment, & recreation	9	5 693	782	101	37	34.5	2.7
711	Performing arts, spectator sports, & related industries	5	4 879	669	81	29	34.4	2.3
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
JASPER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JEFF DAVIS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSON COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JENKINS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JOHNSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JONES COUNTY, GA								
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	2	D	D	D	b	D	D
LAMAR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAURENS COUNTY, GA								
71	Arts, entertainment, & recreation	7	3 608	1 222	271	94	25.1	16.1
713	Amusement, gambling, & recreation industries	7	3 608	1 222	271	94	25.1	16.1
7139	Other amusement & recreation services	7	3 608	1 222	271	94	25.1	16.1
LEE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIBERTY COUNTY, GA								
71	Arts, entertainment, & recreation	5	721	160	27	12	88.3	11.7
LINCOLN COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LOWNDES COUNTY, GA								
71	Arts, entertainment, & recreation	23	11 260	2 487	494	211	22.7	.6
713	Amusement, gambling, & recreation industries	20	10 732	2 331	460	192	23.4	.6
7131	Amusement parks & arcades	4	3 853	702	117	53	.5	—
7139	Other amusement & recreation services	15	D	D	D	c	D	D
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
LUMPKIN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCDUFFIE COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MCINTOSH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADISON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	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
MERIWETHER COUNTY, GA								
71	Arts, entertainment, & recreation	4	599	160	32	17	13.5	—

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
MITCHELL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORGAN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
MURRAY COUNTY, GA								
71	Arts, entertainment, & recreation	5	1 567	346	73	31	18.5	42.9
MUSCOGEE COUNTY, GA								
71	Arts, entertainment, & recreation	37	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	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
NEWTON COUNTY, GA								
71	Arts, entertainment, & recreation	7	3 968	1 332	264	175	10.5	—
713	Amusement, gambling, & recreation industries	7	3 968	1 332	264	175	10.5	—
7139	Other amusement & recreation services	7	3 968	1 332	264	175	10.5	—
OCONEE COUNTY, GA								
71	Arts, entertainment, & recreation	6	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
PAULDING COUNTY, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
PEACH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PICKENS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
PIERCE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PIKE COUNTY, GA								
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
POLK COUNTY, GA								
71	Arts, entertainment, & recreation	8	1 095	297	69	29	45.8	2.7
PULASKI COUNTY, GA								
71	Arts, entertainment, & recreation	1	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
PUTNAM COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RABUN COUNTY, GA								
71	Arts, entertainment, & recreation	6	3 294	1 040	194	79	19.6	33.1
713	Amusement, gambling, & recreation industries	6	3 294	1 040	194	79	19.6	33.1
7139	Other amusement & recreation services	6	3 294	1 040	194	79	19.6	33.1
RANDOLPH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND COUNTY, GA								
71	Arts, entertainment, & recreation	29	58 745	9 750	2 398	532	12.3	1.8
711	Performing arts, spectator sports, & related industries	7	6 322	1 008	268	67	71.7	.5
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
713	Amusement, gambling, & recreation industries	22	52 423	8 742	2 130	465	5.1	2.0
7139	Other amusement & recreation services	21	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
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	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
713990	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
ROCKDALE COUNTY, GA								
71	Arts, entertainment, & recreation	14	8 650	2 434	511	231	15.3	9.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
SCHLEY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEMINOLE COUNTY, GA								
71	Arts, entertainment, & recreation	3	106	46	10	4	D	—
SPALDING COUNTY, GA								
71	Arts, entertainment, & recreation	12	3 267	846	192	85	37.1	30.4
713	Amusement, gambling, & recreation industries	12	3 267	846	192	85	37.1	30.4
7139	Other amusement & recreation services	11	D	D	D	b	D	D
STEPHENS COUNTY, GA								
71	Arts, entertainment, & recreation	6	591	229	60	15	31.0	4.2
SUMTER COUNTY, GA								
71	Arts, entertainment, & recreation	5	1 558	510	115	54	84.9	—
713	Amusement, gambling, & recreation industries	5	1 558	510	115	54	84.9	—
7139	Other amusement & recreation services	5	1 558	510	115	54	84.9	—
TATTNALL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAYLOR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TERRELL COUNTY, GA								
71	Arts, entertainment, & recreation	1	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
THOMAS COUNTY, GA								
71	Arts, entertainment, & recreation	7	531	148	41	41	78.5	—
TIFT COUNTY, GA								
71	Arts, entertainment, & recreation	14	3 161	637	109	59	61.0	28.5
713	Amusement, gambling, & recreation industries	14	3 161	637	109	59	61.0	28.5
7139	Other amusement & recreation services	13	D	D	D	b	D	D
TOOMBS COUNTY, GA								
71	Arts, entertainment, & recreation	10	2 506	746	142	66	99.6	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
TOWNS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TROUP COUNTY, GA								
71	Arts, entertainment, & recreation	9	3 450	885	205	103	19.0	2.4
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
TURNER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TWIGGS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, GA								
71	Arts, entertainment, & recreation	3	552	192	38	25	100.0	—
UPSON COUNTY, GA								
71	Arts, entertainment, & recreation	4	655	166	36	15	26.1	73.9
WALKER COUNTY, GA								
71	Arts, entertainment, & recreation	6	6 442	2 123	406	154	2.7	2.7
713	Amusement, gambling, & recreation industries	6	6 442	2 123	406	154	2.7	2.7
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
WALTON COUNTY, GA								
71	Arts, entertainment, & recreation	7	3 096	996	201	43	40.4	1.6
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WARE COUNTY, GA								
71	Arts, entertainment, & recreation	3	665	169	41	35	D	—
WASHINGTON COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WAYNE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WHITE COUNTY, GA								
71	Arts, entertainment, & recreation	9	3 421	838	156	56	15.4	3.1
713	Amusement, gambling, & recreation industries	9	3 421	838	156	56	15.4	3.1
7139	Other amusement & recreation services	7	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
WHITFIELD COUNTY, GA								
71	Arts, entertainment, & recreation	10	2 521	674	151	47	27.0	—
713	Amusement, gambling, & recreation industries	10	2 521	674	151	47	27.0	—
7139	Other amusement & recreation services	8	D	D	D	b	D	D
WORTH COUNTY, GA								
71	Arts, entertainment, & recreation	4	542	123	30	16	26.6	61.3

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
ACWORTH, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALBANY, GA								
71	Arts, entertainment, & recreation	11	7 380	1 553	300	156	53.3	21.2
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	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
ALMA, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALPHARETTA, GA								
71	Arts, entertainment, & recreation	19	16 256	5 500	1 170	275	27.1	1.2
711	Performing arts, spectator sports, & related industries	7	3 144	1 000	224	27	80.2	—
713	Amusement, gambling, & recreation industries	12	13 112	4 500	946	248	14.4	1.5
7139	Other amusement & recreation services	11	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
71394	Fitness & recreational sports centers	7	2 354	656	201	54	4.0	4.8
713940	Fitness & recreational sports centers	7	2 354	656	201	54	4.0	4.8
AMERICUS, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ASHBURN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATHENS-CLARKE COUNTY, GA (CC) *								
71	Arts, entertainment, & recreation	30	25 472	6 430	774	240	14.9	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	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
ATHENS-CLARKE COUNTY, GA *								
71	Arts, entertainment, & recreation	30	25 472	6 430	774	240	14.9	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
ATLANTA, GA *								
71	Arts, entertainment, & recreation	157	379 926	87 999	26 038	3 937	4.3	2.0
711	Performing arts, spectator sports, & related industries	98	293 680	77 108	23 572	3 137	3.2	1.8
7111	Performing arts companies	27	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
711130	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
7111309	Other music groups & artists	15	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	g	D	D
71121	Spectator sports	5	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	17	91 690	20 583	4 562	1 332	4.0	3.2
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	16	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	16	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	16	D	D	D	b	D	D
7115	Independent artists, writers, & performers	33	D	D	D	b	D	D
71151	Independent artists, writers, & performers	33	D	D	D	b	D	D
711510	Independent artists, writers, & performers	33	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
713910	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
71394	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
713940	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
ATLANTA, GA (DEKALB COUNTY PART) *								
71	Arts, entertainment, & recreation	7	486	199	39	5	35.2	-

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
ATLANTA, GA (FULTON COUNTY PART) *								
71	Arts, entertainment, & recreation	150	379 440	87 800	25 999	3 932	4.3	2.0
711	Performing arts, spectator sports, & related industries	91	293 194	76 909	23 533	3 132	3.2	1.9
7111	Performing arts companies	26	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
711130	Musical groups & artists	16	12 675	2 850	592	67	14.4	4.1
7111309	Other music groups & artists	15	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	g	D	D
71121	Spectator sports	5	D	D	D	g	D	D
711211	Sports teams & clubs	3	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	g	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	16	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	31	D	D	D	b	D	D
71151	Independent artists, writers, & performers	31	D	D	D	b	D	D
711510	Independent artists, writers, & performers	31	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
713910	Golf courses & country clubs	7	9 154	1 834	379	118	4.9	1.5
71394	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
713940	Fitness & recreational sports centers	32	18 263	5 338	1 182	510	18.1	8.4
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
AUGUSTA-RICHMOND COUNTY, GA (CC) *								
71	Arts, entertainment, & recreation	29	58 745	9 750	2 398	532	12.3	1.8
711	Performing arts, spectator sports, & related industries	7	6 322	1 008	268	67	71.7	.5
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
713	Amusement, gambling, & recreation industries	22	52 423	8 742	2 130	465	5.1	2.0
7139	Other amusement & recreation services	21	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
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	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
713990	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
AUGUSTA-RICHMOND COUNTY (BALANCE), GA *								
71	Arts, entertainment, & recreation	28	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	6 322	1 008	268	67	71.7	.5
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
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	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	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
713990	All other amusement & recreation industries	5	1 722	535	155	21	65.9	—
AUSTELL, GA *								
71	Arts, entertainment, & recreation	2	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
	AUSTELL, GA (COBB COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BAINBRIDGE, GA							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BAXLEY, GA							
71	Arts, entertainment, & recreation	4	387	100	21	7	57.1	42.9
	BLACKSHEAR, GA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLAKELY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BRUNSWICK, GA							
71	Arts, entertainment, & recreation	13	9 447	2 378	436	131	10.2	23.5
713	Amusement, gambling, & recreation industries	13	9 447	2 378	436	131	10.2	23.5
7139	Other amusement & recreation services	9	D	D	D	b	D	D
	BUFORD, GA *							
71	Arts, entertainment, & recreation	6	749	182	31	9	34.7	32.2
	BUFORD, GA (GWINNETT COUNTY PART) *							
71	Arts, entertainment, & recreation	6	749	182	31	9	34.7	32.2
	BYRON, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CALHOUN, GA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	CANTON, GA							
71	Arts, entertainment, & recreation	4	962	281	69	45	67.7	32.3
	CARROLLTON, GA							
71	Arts, entertainment, & recreation	6	3 144	660	180	86	74.7	2.7
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	CARTERSVILLE, GA							
71	Arts, entertainment, & recreation	6	7 189	1 328	205	64	23.4	—
713	Amusement, gambling, & recreation industries	6	7 189	1 328	205	64	23.4	—
7139	Other amusement & recreation services	6	7 189	1 328	205	64	23.4	—
71393	Marinas	1	D	D	D	b	D	D
713930	Marinas	1	D	D	D	b	D	D
	CEDARTOWN, GA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CENTERVILLE, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CHAMBLEE, GA							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CHATSWORTH, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLARKSTON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COCHRAN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COLLEGE PARK, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLLEGE PARK, GA (FULTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBUS, GA (CC) *								
71	Arts, entertainment, & recreation	37	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	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
COLUMBUS CITY, GA *								
71	Arts, entertainment, & recreation	37	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
7111102	Theater companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	f	D	D
71394	Fitness & recreational sports centers	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers	19	D	D	D	e	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
COMMERCE, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	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
CONYERS, GA								
71	Arts, entertainment, & recreation	5	2 826	731	150	63	26.9	29.4
713	Amusement, gambling, & recreation industries	5	2 826	731	150	63	26.9	29.4
7139	Other amusement & recreation services	5	2 826	731	150	63	26.9	29.4
CORDELE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
COVINGTON, GA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
CUMMING, GA								
71	Arts, entertainment, & recreation	4	6 561	988	242	47	11.9	—
713	Amusement, gambling, & recreation industries	4	6 561	988	242	47	11.9	—
7139	Other amusement & recreation services	4	6 561	988	242	47	11.9	—
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	a	D	D
DACULA, GA								
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
DAHLONEGA, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DALLAS, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DALTON, GA								
71	Arts, entertainment, & recreation	7	2 030	592	135	41	26.8	—
713	Amusement, gambling, & recreation industries	7	2 030	592	135	41	26.8	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
DAWSON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DECATUR, GA								
71	Arts, entertainment, & recreation	7	11 058	1 778	88	21	12.2	1.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	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
DONALSONVILLE, GA								
71	Arts, entertainment, & recreation	3	106	46	10	4	D	—
DORAVILLE, GA								
71	Arts, entertainment, & recreation	6	1 303	392	87	40	22.9	—
DOUGLAS, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
DOUGLASVILLE, GA								
71	Arts, entertainment, & recreation	8	3 970	1 453	327	87	43.9	—
713	Amusement, gambling, & recreation industries	5	2 909	839	214	69	54.9	—
7139	Other amusement & recreation services	5	2 909	839	214	69	54.9	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
DUBLIN, GA								
71	Arts, entertainment, & recreation	5	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

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							From administrative records ¹	Estimated ²
DULUTH, GA								
71	Arts, entertainment, & recreation	16	9 657	2 816	671	193	20.8	2.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
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	6	1 914	482	136	81	33.8	—
713940	Fitness & recreational sports centers	6	1 914	482	136	81	33.8	—
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
EASTMAN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EAST POINT, GA								
71	Arts, entertainment, & recreation	4	1 192	440	94	51	10.5	28.7
EATONTON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELBERTON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FAIRBURN, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
FAYETTEVILLE, GA								
71	Arts, entertainment, & recreation	8	6 859	2 014	415	138	23.7	1.3
713	Amusement, gambling, & recreation industries	8	6 859	2 014	415	138	23.7	1.3
7139	Other amusement & recreation services	7	D	D	D	c	D	D
FITZGERALD, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FITZGERALD, GA (BEN HILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FOREST PARK, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
FORSYTH, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT OGLETHORPE, GA *								
71	Arts, entertainment, & recreation	3	722	215	55	24	—	24.5
FORT OGLETHORPE, GA (CATOOSA COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
FORT OGLETHORPE, GA (WALKER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GAINESVILLE, GA								
71	Arts, entertainment, & recreation	17	5 800	1 939	457	155	6.0	13.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	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

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							From administrative records ¹	Estimated ²
GREENSBORO, GA								
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
GRIFFIN, GA								
71	Arts, entertainment, & recreation	9	2 465	641	157	65	28.4	28.5
713	Amusement, gambling, & recreation industries	9	2 465	641	157	65	28.4	28.5
7139	Other amusement & recreation services	8	D	D	D	b	D	D
HAPEVILLE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HARTWELL, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
HEPHZIBAH, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HINESVILLE, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
JACKSON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JESUP, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
JONESBORO, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KENNESAW, GA								
71	Arts, entertainment, & recreation	10	7 690	2 271	380	293	12.0	8.2
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	2 735	742	202	156	26.1	—
713940	Fitness & recreational sports centers	4	2 735	742	202	156	26.1	—
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
KINGSLAND, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAGRANGE, GA *								
71	Arts, entertainment, & recreation	3	990	425	95	60	D	—
LAKE CITY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAWRENCEVILLE, GA								
71	Arts, entertainment, & recreation	6	949	250	68	47	1.9	24.8
LILBURN, GA								
71	Arts, entertainment, & recreation	6	769	201	49	17	—	5.9
LITHIA SPRINGS, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LOUISVILLE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCDONOUGH, GA								
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
MACON, GA *								
71	Arts, entertainment, & recreation	25	8 164	2 203	496	275	30.2	31.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	5 939	1 288	298	158	37.9	41.4
7139	Other amusement & recreation services	14	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
MACON, GA (BIBB COUNTY PART) *								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	14	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
MACON, GA (JONES COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MADISON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D
MARIETTA, GA								
71	Arts, entertainment, & recreation	25	24 545	6 456	1 294	454	6.5	7.0
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	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
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7131101	Waterparks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	4 032	1 419	290	135	14.9	13.8
713940	Fitness & recreational sports centers	5	4 032	1 419	290	135	14.9	13.8
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
METTER, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILLEDGEVILLE, GA								
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
MONROE, GA								
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	3	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
MORROW, GA								
71	Arts, entertainment, & recreation	5	4 243	865	201	115	23.3	—
713	Amusement, gambling, & recreation industries	5	4 243	865	201	115	23.3	—
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
MOULTRIE, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
NEWNAN, GA								
71	Arts, entertainment, & recreation	6	938	242	48	24	2.2	46.8
NORCROSS, GA								
71	Arts, entertainment, & recreation	5	3 491	970	176	134	30.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
PEACHTREE CITY, GA								
71	Arts, entertainment, & recreation	10	1 518	607	135	42	14.7	2.6
PERRY, GA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PERRY, GA (HOUSTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
POWDER SPRINGS, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
QUITMAN, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHMOND HILL, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVERDALE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
ROCKMART, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROME, GA								
71	Arts, entertainment, & recreation	10	4 681	790	187	56	27.0	11.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ROSSVILLE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROSWELL, GA								
71	Arts, entertainment, & recreation	24	12 094	3 713	884	259	15.3	.1
713	Amusement, gambling, & recreation industries	15	11 035	3 193	715	250	13.4	—
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	6 066	1 840	368	177	7.5	—
713940	Fitness & recreational sports centers	9	6 066	1 840	368	177	7.5	—
ROYSTON, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROYSTON, GA (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. MARYS, GA								
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
SAVANNAH, GA								
71	Arts, entertainment, & recreation	42	20 959	5 753	1 311	475	18.7	6.2
711	Performing arts, spectator sports, & related industries	9	3 913	714	176	63	31.2	5.3
713	Amusement, gambling, & recreation industries	33	17 046	5 039	1 135	412	15.9	6.4
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 178	926	200	56	30.2	—
SMYRNA, GA								
71	Arts, entertainment, & recreation	13	13 096	2 438	557	241	2.4	11.3
711	Performing arts, spectator sports, & related industries	8	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	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
SNELLVILLE, GA								
71	Arts, entertainment, & recreation	13	8 039	2 291	565	290	70.1	2.5
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	3 676	1 039	276	211	80.0	4.4
713940	Fitness & recreational sports centers	7	3 676	1 039	276	211	80.0	4.4
STATESBORO, GA								
71	Arts, entertainment, & recreation	6	2 074	486	124	72	48.4	—
STOCKBRIDGE, GA								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	2	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
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
STONE MOUNTAIN, GA								
71	Arts, entertainment, & recreation	9	6 779	1 920	363	124	1.5	6.8
713	Amusement, gambling, & recreation industries	6	6 575	1 843	344	121	.9	7.0
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
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
SUGAR HILL, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUWANEE, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
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
711211	Sports teams & clubs	1	D	D	D	b	D	D
SWAINSBORO, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SYLVESTER, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
THOMASTON, GA								
71	Arts, entertainment, & recreation	4	655	166	36	15	26.1	73.9
THOMASVILLE, GA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
THOMSON, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
THUNDERBOLT, GA								
71	Arts, entertainment, & recreation	5	2 517	781	174	34	9.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
TIFTON, GA								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
TOCCOA, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TYBEE ISLAND, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TYRONE, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
UNION CITY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
VALDOSTA, GA								
71	Arts, entertainment, & recreation	15	5 080	1 103	289	120	20.1	1.3
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
VIDALIA, GA *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
VIDALIA, GA (TOOMBS COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
VILLA RICA, GA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	VILLA RICA, GA (CARROLL COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WARNER ROBINS, GA							
71	Arts, entertainment, & recreation	8	2 451	972	186	102	12.8	30.4
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	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
	WAYCROSS, GA *							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	WAYCROSS, GA (WARE COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	WEST POINT, GA *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WEST POINT, GA (TROUP COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	WINDER, GA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	WOODSTOCK, GA							
71	Arts, entertainment, & recreation	11	4 760	900	179	52	34.8	2.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	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 BACON COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BALDWIN COUNTY, GA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BARROW COUNTY, GA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
	BALANCE OF BARTOW COUNTY, GA							
71	Arts, entertainment, & recreation	8	3 191	783	144	59	17.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF BEN HILL COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BIBB COUNTY, GA							
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	6	D	D	D	b	D	D
	BALANCE OF BLECKLEY COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF BRANTLEY COUNTY, GA							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BROOKS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BRYAN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF BULLOCH COUNTY, GA								
71	Arts, entertainment, & recreation	3	170	38	13	13	100.0	—
BALANCE OF BURKE COUNTY, GA								
71	Arts, entertainment, & recreation	3	670	248	36	15	D	—
BALANCE OF BUTTS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CAMDEN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CATOOSA COUNTY, GA								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
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
BALANCE OF CHARLTON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CHATHAM COUNTY, GA								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	1	D	D	D	e	D	D
713910	Golf courses & country clubs	1	D	D	D	e	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BALANCE OF CHATTAHOOCHEE COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CHATTOOGA COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, GA								
71	Arts, entertainment, & recreation	22	13 803	3 332	672	234	20.5	.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
BALANCE OF CLAYTON COUNTY, GA								
71	Arts, entertainment, & recreation	13	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 CLINCH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF COBB COUNTY, GA								
71	Arts, entertainment, & recreation	121	271 520	50 258	10 097	3 785	3.9	5.1
711	Performing arts, spectator sports, & related industries	41	D	D	D	e	D	D
7111	Performing arts companies	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	80	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	g	D	D
71311	Amusement & theme parks	3	D	D	D	g	D	D
713110	Amusement & theme parks	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	42	D	D	D	f	D	D
713940	Fitness & recreational sports centers	42	D	D	D	f	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
BALANCE OF COFFEE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COLQUITT COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, GA								
71	Arts, entertainment, & recreation	28	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
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
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
BALANCE OF COWETA COUNTY, GA								
71	Arts, entertainment, & recreation	6	2 520	677	148	48	8.3	.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
BALANCE OF CRISP COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DADE COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF DAWSON COUNTY, GA								
71	Arts, entertainment, & recreation	6	14 815	3 745	846	176	41.9	.1
711	Performing arts, spectator sports, & related industries	3	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)	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
BALANCE OF DECATUR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DEKALB COUNTY, GA								
71	Arts, entertainment, & recreation	107	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	44	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	D	D	D	b	D	D
71151	Independent artists, writers, & performers	26	D	D	D	b	D	D
711510	Independent artists, writers, & performers	26	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	63	D	D	D	g	D	D
7139	Other amusement & recreation services	57	D	D	D	g	D	D
71391	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
713910	Golf courses & country clubs	10	9 355	4 391	1 021	388	16.3	—
71394	Fitness & recreational sports centers	27	D	D	D	f	D	D
713940	Fitness & recreational sports centers	27	D	D	D	f	D	D
71395	Bowling centers	7	4 234	1 214	304	140	26.1	—
713950	Bowling centers	7	4 234	1 214	304	140	26.1	—
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
BALANCE OF DODGE COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF DOUGHERTY COUNTY, GA								
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
BALANCE OF DOUGLAS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF EARLY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF EFFINGHAM COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ELBERT COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF EVANS COUNTY, GA								
71	Arts, entertainment, & recreation	3	958	206	47	19	54.6	45.4
BALANCE OF FANNIN COUNTY, GA								
71	Arts, entertainment, & recreation	4	1 516	356	67	30	46.8	—
713	Amusement, gambling, & recreation industries	4	1 516	356	67	30	46.8	—
7139	Other amusement & recreation services	4	1 516	356	67	30	46.8	—
BALANCE OF FAYETTE COUNTY, GA								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	3 405	859	177	117	23.9	12.6
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
BALANCE OF FLOYD COUNTY, GA								
71	Arts, entertainment, & recreation	6	1 638	389	87	48	68.3	—

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 FORSYTH COUNTY, GA								
71	Arts, entertainment, & recreation	17	15 281	5 045	1 037	325	14.1	8.7
711	Performing arts, spectator sports, & related industries	5	2 836	570	126	16	—	—
713	Amusement, gambling, & recreation industries	12	12 445	4 475	911	309	17.3	10.6
7139	Other amusement & recreation services	12	12 445	4 475	911	309	17.3	10.6
71391	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
713910	Golf courses & country clubs	4	7 439	2 774	565	186	12.6	17.8
71399	All other amusement & recreation industries	4	3 685	1 314	247	63	18.1	—
713990	All other amusement & recreation industries	4	3 685	1 314	247	63	18.1	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FULTON COUNTY, GA								
71	Arts, entertainment, & recreation	68	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	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	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	D	D	D	a	D	D
71151	Independent artists, writers, & performers	10	D	D	D	a	D	D
711510	Independent artists, writers, & performers	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	34 550	10 424	2 302	874	16.5	6.9
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	11 121	3 121	713	462	12.9	19.2
713940	Fitness & recreational sports centers	16	11 121	3 121	713	462	12.9	19.2
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) ..	4	3 756	1 019	252	37	1.0	—
BALANCE OF GILMER COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GLYNN COUNTY, GA								
71	Arts, entertainment, & recreation	16	4 102	918	232	80	52.0	12.1
713	Amusement, gambling, & recreation industries	11	3 331	845	210	74	55.7	—
7139	Other amusement & recreation services	11	3 331	845	210	74	55.7	—
BALANCE OF GORDON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRADY COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF GWINNETT COUNTY, GA								
71	Arts, entertainment, & recreation	68	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	23	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	f	D	D
7139	Other amusement & recreation services	43	D	D	D	f	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	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	6 538	1 375	296	42	20.0	1.8

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 HABERSHAM COUNTY, GA								
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
BALANCE OF HALL COUNTY, GA								
71	Arts, entertainment, & recreation	19	24 812	5 239	1 147	305	5.6	7.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	4 312	1 083	197	67	—	—
71121	Spectator sports	3	4 312	1 083	197	67	—	—
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	8	16 290	3 007	695	129	6.1	10.8
713930	Marinas	8	16 290	3 007	695	129	6.1	10.8
BALANCE OF HARALSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HARRIS COUNTY, GA								
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
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
BALANCE OF HART COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
7112122	Auto racetrack operation	1	D	D	D	c	D	D
BALANCE OF HOUSTON COUNTY, GA								
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 IRWIN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, GA								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
BALANCE OF JASPER COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFF DAVIS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JENKINS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, GA								
71	Arts, entertainment, & recreation	2	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.

[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 JONES COUNTY, GA								
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	2	D	D	D	b	D	D
BALANCE OF LAMAR COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAURENS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LEE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIBERTY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF LOWNDES COUNTY, GA								
71	Arts, entertainment, & recreation	8	6 180	1 384	205	91	24.9	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	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
BALANCE OF LUMPKIN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MCDUFFIE COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MCINTOSH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	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
BALANCE OF MERIWETHER COUNTY, GA								
71	Arts, entertainment, & recreation	4	599	160	32	17	13.5	—
BALANCE OF MITCHELL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MORGAN COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MURRAY COUNTY, GA								
71	Arts, entertainment, & recreation	3	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
BALANCE OF NEWTON COUNTY, GA								
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
BALANCE OF OCONEE COUNTY, GA								
71	Arts, entertainment, & recreation	6	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 PAULDING COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF PICKENS COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF PIKE COUNTY, GA								
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
BALANCE OF POLK COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF PULASKI COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RABUN COUNTY, GA								
71	Arts, entertainment, & recreation	6	3 294	1 040	194	79	19.6	33.1
713	Amusement, gambling, & recreation industries	6	3 294	1 040	194	79	19.6	33.1
7139	Other amusement & recreation services	6	3 294	1 040	194	79	19.6	33.1
BALANCE OF RANDOLPH COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ROCKDALE COUNTY, GA								
71	Arts, entertainment, & recreation	9	5 824	1 703	361	168	9.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
BALANCE OF SCHLEY COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SPALDING COUNTY, GA								
71	Arts, entertainment, & recreation	3	802	205	35	20	63.8	36.2
BALANCE OF STEPHENS COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF SUMTER COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TATTNALL COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, GA								
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.**

[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 THOMAS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TIFT COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TOOMBS COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF TOWNS COUNTY, GA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TROUP COUNTY, GA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
BALANCE OF TWIGGS COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF UNION COUNTY, GA								
71	Arts, entertainment, & recreation	3	552	192	38	25	100.0	—
BALANCE OF WALKER COUNTY, GA								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
BALANCE OF WALTON COUNTY, GA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WARE COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, GA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF WHITE COUNTY, GA								
71	Arts, entertainment, & recreation	9	3 421	838	156	56	15.4	3.1
713	Amusement, gambling, & recreation industries	9	3 421	838	156	56	15.4	3.1
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF WHITFIELD COUNTY, GA								
71	Arts, entertainment, & recreation	3	491	82	16	6	D	—
BALANCE OF WORTH COUNTY, GA								
71	Arts, entertainment, & recreation	1	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

GEORGIA

Athens-Clarke County. See “Athens-Clarke County (consolidated city).”

Athens-Clarke County (consolidated city) is coextensive with Clarke County. It includes Winterville and Bogart (part in Clarke County), which are not populous enough for separate tabulation. Therefore, “Athens-Clarke County” refers to the whole consolidated city.

Atlanta is in DeKalb and Fulton Counties.

Auburn is in Barrow and Gwinnett Counties.

Augusta-Richmond County (balance). See “Augusta-Richmond County (consolidated city).”

Augusta-Richmond County (consolidated city) is coextensive with Richmond County. It includes Hephzibah, which is tabulated separately. “Augusta-Richmond County (balance),” which is a place equivalent, includes Blythe (part in Richmond County), which is not populous enough for separate tabulation. The governments of Augusta and Richmond County dissolved and consolidated in January 1996.

Austell is in Cobb and Douglas Counties.

Bremen is in Carroll and Haralson Counties.

Buford is in Gwinnett and Hall Counties.

College Park is in Clayton and Fulton Counties.

Columbus. See “Columbus (consolidated city).”

Columbus (consolidated city) is coextensive with Muscogee County. It includes Bibb City, which is not populous enough for separate tabulation. Therefore, “Columbus” refers to the whole consolidated city.

Fitzgerald is in Ben Hill and Irwin Counties.

Fort Oglethorpe is in Catoosa and Walker Counties.

Hephzibah. See “Augusta-Richmond County (consolidated city).”

LaGrange is a spelling correction from La Grange.

Lithia Springs was incorporated in February 1993.

Loganville is in Gwinnett and Walton Counties.

Macon is in Bibb and Jones Counties.

Manchester is in Meriwether and Talbot Counties.

Palmetto is in Coweta and Fulton Counties.

Perry is in Houston and Peach Counties.

Royston is in Franklin, Hart, and Madison Counties.

Social Circle is in Newton and Walton Counties.

Vidalia is in Montgomery and Toombs Counties.

Villa Rica is in Carroll and Douglas Counties.

Waycross is in Pierce and Ware Counties.

West Point is in Harris and Troup Counties.

Appendix E. Metropolitan Areas

GEORGIA

Albany, GA MSA

Dougherty County, GA
Lee County, GA

Athens, GA MSA

Clarke County, GA
Madison County, GA
Oconee County, GA

Atlanta, GA MSA

Barrow County, GA
Bartow County, GA
Carroll County, GA
Cherokee County, GA
Clayton County, GA
Cobb County, GA
Coweta County, GA
DeKalb County, GA
Douglas County, GA
Fayette County, GA
Forsyth County, GA
Fulton County, GA
Gwinnett County, GA
Henry County, GA
Newton County, GA
Paulding County, GA
Pickens County, GA
Rockdale County, GA
Spalding County, GA
Walton County, GA

Augusta—Aiken, GA—SC MSA

Columbia County, GA
McDuffie County, GA
Richmond County, GA
Aiken County, SC
Edgefield County, SC

Chattanooga, TN—GA MSA

Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Columbus, GA—AL MSA

Russell County, AL
Chattahoochee County, GA
Harris County, GA
Muscogee County, GA

Macon, GA MSA

Bibb County, GA
Houston County, GA
Jones County, GA
Peach County, GA
Twiggs County, GA

Savannah, GA MSA

Bryan County, GA
Chatham County, GA
Effingham County, GA

