

# West Virginia

# 1997

Issued November 1999

EC97S71A-WV

## 1997 Economic Census

*Arts, Entertainment, and Recreation*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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## 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

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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](http://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.

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## 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](http://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](http://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

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## 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WEST VIRGINIA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>408</b>	<b>273 339</b>	<b>56 623</b>	<b>11 711</b>	<b>4 996</b>	<b>13.1</b>	<b>3.9</b>
711	Performing arts, spectator sports, & related industries .....	52	142 572	21 227	3 936	1 820	1.9	.5
7111	Performing arts companies .....	11	1 780	266	41	28	6.1	—
71111	Theater companies & dinner theaters .....	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	a	D	D
7111102	Theater companies .....	4	D	D	D	a	D	D
71113	Musical groups & artists .....	4	D	D	D	a	D	D
711130	Musical groups & artists .....	4	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	3	D	D	D	a	D	D
71119	Other performing arts companies .....	3	539	132	11	7	D	—
711190	Other performing arts companies .....	3	539	132	11	7	D	—
7111909	Other performing arts companies (except circuses) .....	3	539	132	11	7	D	—
7112	Spectator sports .....	30	136 269	19 863	3 697	1 751	.9	.5
71121	Spectator sports .....	30	136 269	19 863	3 697	1 751	.9	.5
711211	Sports teams & clubs .....	6	2 621	867	362	78	8.7	—
7112112	Baseball clubs .....	3	D	D	D	a	D	D
7112119	Other professional sports clubs .....	3	D	D	D	b	D	D
711212	Racetracks .....	10	130 157	18 431	3 206	1 629	—	.2
7112121	Dog racetrack operation .....	2	D	D	D	e	D	D
7112122	Auto racetrack operation .....	5	D	D	D	b	D	D
7112123	Horse racetrack operation .....	3	D	D	D	g	D	D
711219	Other spectator sports .....	14	3 491	565	129	44	28.2	11.5
7112191	Professional athletes .....	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	7	4 038	957	159	36	31.2	—
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	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 .....	4	485	141	39	5	11.5	9.1
71151	Independent artists, writers, & performers .....	4	485	141	39	5	11.5	9.1
711510	Independent artists, writers, & performers .....	4	485	141	39	5	11.5	9.1
712	Museums, historical sites, & similar institutions .....	8	1 725	423	81	41	.2	7.2
7121	Museums, historical sites, & similar institutions .....	8	1 725	423	81	41	.2	7.2
71211	Museums .....	4	D	D	D	a	D	D
712110	Museums .....	4	D	D	D	a	D	D
71219	Nature parks & other similar institutions .....	4	D	D	D	b	D	D
712190	Nature parks & other similar institutions .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	348	129 042	34 973	7 694	3 135	25.7	7.6
7131	Amusement parks & arcades .....	12	3 765	891	90	36	20.4	.3
71311	Amusement & theme parks .....	2	D	D	D	a	D	D
713110	Amusement & theme parks .....	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks) .....	2	D	D	D	a	D	D
71312	Amusement arcades .....	10	D	D	D	b	D	D
713120	Amusement arcades .....	10	D	D	D	b	D	D
7132	Gambling industries .....	3	D	D	D	b	D	D
71329	Other gambling industries .....	3	D	D	D	b	D	D
713290	Other gambling industries .....	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	333	D	D	D	h	D	D
71391	Golf courses & country clubs .....	61	27 414	8 341	1 236	480	41.3	7.7
713910	Golf courses & country clubs .....	61	27 414	8 341	1 236	480	41.3	7.7
71392	Skiing facilities .....	5	12 567	3 471	1 875	535	1.8	—
713920	Skiing facilities .....	5	12 567	3 471	1 875	535	1.8	—
71393	Marinas .....	19	D	D	D	b	D	D
713930	Marinas .....	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	92	13 840	4 475	1 178	672	37.4	21.7
713940	Fitness & recreational sports centers .....	92	13 840	4 475	1 178	672	37.4	21.7
7139404	Ice skating rinks .....	3	751	176	37	22	—	46.9
7139405	Roller skating rinks .....	10	1 579	379	109	72	34.6	20.2
71395	Bowling centers .....	44	18 476	5 606	1 502	557	32.1	6.5
713950	Bowling centers .....	44	18 476	5 606	1 502	557	32.1	6.5
71399	All other amusement & recreation industries .....	112	44 968	10 767	1 501	741	19.6	7.1
713990	All other amusement & recreation industries .....	112	44 968	10 767	1 501	741	19.6	7.1
7139902	Concession operators of amusement devices & rides .....	7	1 692	353	74	81	25.4	—
7139904	Miniature golf courses .....	7	960	179	24	18	4.2	—
7139905	Coin-operated amusement devices (except slot machine operation) .....	37	18 655	3 729	837	219	28.2	10.8

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WEST VIRGINIA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>116</b>	<b>51 195</b>	<b>47 709</b>	<b>18 202</b>	<b>3 533</b>	<b>1 575</b>	<b>15.7</b>	<b>12.8</b>
711	Performing arts, spectator sports, & related industries .....	23	11 150	10 941	2 952	602	294	2.8	21.0
7111	Performing arts companies .....	16	7 165	7 183	2 460	525	280	1.6	32.6
71111	Theater companies & dinner theaters .....	10	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	10	D	D	D	D	b	D	D
7111102	Theater companies .....	10	D	D	D	D	b	D	D
71112	Dance companies .....	2	D	D	D	D	a	D	D
711120	Dance companies .....	2	D	D	D	D	a	D	D
71113	Musical groups & artists .....	4	D	D	D	D	c	D	D
711130	Musical groups & artists .....	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	3	D	D	D	D	c	D	D
7111309	Other music groups & artists .....	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	3 985	3 758	492	77	14	5.1	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	7	3 985	3 758	492	77	14	5.1	—
711320	Promoters of performing arts, sports, & similar events w/o facil .....	7	3 985	3 758	492	77	14	5.1	—
712	Museums, historical sites, & similar institutions .....	19	7 277	5 155	1 775	381	90	10.8	1.9
7121	Museums, historical sites, & similar institutions .....	19	7 277	5 155	1 775	381	90	10.8	1.9
71211	Museums .....	14	7 041	4 846	1 644	358	81	10.2	1.6
712110	Museums .....	14	7 041	4 846	1 644	358	81	10.2	1.6
71212	Historical sites .....	3	D	D	D	D	a	D	D
712120	Historical sites .....	3	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions .....	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions .....	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	74	32 768	31 613	13 475	2 550	1 191	21.1	12.4
7139	Other amusement & recreation services .....	74	32 768	31 613	13 475	2 550	1 191	21.1	12.4
71391	Golf courses & country clubs .....	30	21 624	20 951	8 714	1 553	604	23.0	17.2
713910	Golf courses & country clubs .....	30	21 624	20 951	8 714	1 553	604	23.0	17.2
71394	Fitness & recreational sports centers .....	35	10 121	9 897	4 551	961	566	10.5	2.4
713940	Fitness & recreational sports centers .....	35	10 121	9 897	4 551	961	566	10.5	2.4
71399	All other amusement & recreation industries .....	9	1 023	765	210	36	21	86.2	9.3
713990	All other amusement & recreation industries .....	9	1 023	765	210	36	21	86.2	9.3

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CHARLESTON, WV MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>58</b>	<b>34 466</b>	<b>8 395</b>	<b>1 836</b>	<b>658</b>	<b>11.5</b>	<b>7.0</b>
711	Performing arts, spectator sports, & related industries .....	10	18 525	4 340	785	256	5.0	.2
7112	Spectator sports .....	5	D	D	D	c	D	D
71121	Spectator sports .....	5	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	48	15 941	4 055	1 051	402	19.0	14.8
7139	Other amusement & recreation services .....	45	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	22	4 639	1 799	495	207	16.2	34.4
713940	Fitness & recreational sports centers .....	22	4 639	1 799	495	207	16.2	34.4
71395	Bowling centers .....	5	2 518	852	230	93	41.2	—
713950	Bowling centers .....	5	2 518	852	230	93	41.2	—
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
<b>CUMBERLAND, MD-WV MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>25</b>	<b>4 970</b>	<b>1 228</b>	<b>246</b>	<b>124</b>	<b>36.6</b>	<b>3.7</b>
713	Amusement, gambling, & recreation industries .....	21	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HUNTINGTON—ASHLAND, WV—KY—OH MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>69</b>	<b>20 488</b>	<b>5 307</b>	<b>1 005</b>	<b>379</b>	<b>21.0</b>	<b>6.5</b>
711	Performing arts, spectator sports, & related industries	5	2 037	423	165	36	—	5.4
713	Amusement, gambling, & recreation industries	64	18 451	4 884	840	343	23.3	6.6
7139	Other amusement & recreation services	59	16 027	4 269	804	325	26.1	7.6
71391	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
713910	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
71394	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
713940	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
71395	Bowling centers	10	3 164	940	256	104	26.6	3.9
713950	Bowling centers	10	3 164	940	256	104	26.6	3.9
71399	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
713990	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	7	2 958	332	81	27	49.2	—
<b>PARKERSBURG—MARIETTA, WV—OH MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>31</b>	<b>8 939</b>	<b>2 500</b>	<b>440</b>	<b>189</b>	<b>25.0</b>	<b>25.1</b>
713	Amusement, gambling, & recreation industries	26	8 112	2 246	395	178	26.3	27.6
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
713940	Fitness & recreational sports centers	8	1 386	348	75	51	61.9	20.7
<b>STEUBENVILLE—WEIRTON, OH—WV MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>39</b>	<b>79 680</b>	<b>11 356</b>	<b>2 297</b>	<b>933</b>	<b>4.2</b>	<b>.2</b>
711	Performing arts, spectator sports, & related industries	11	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	4	2 425	717	117	207	18.9	—
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1 942</b>	<b>2 132 573</b>	<b>729 425</b>	<b>154 107</b>	<b>28 149</b>	<b>10.8</b>	<b>6.6</b>
711	Performing arts, spectator sports, & related industries	659	D	D	D	i	D	D
7111	Performing arts companies	123	D	D	D	h	D	D
71111	Theater companies & dinner theaters	49	D	D	D	h	D	D
711110	Theater companies & dinner theaters	49	D	D	D	g	D	D
7111102	Theater companies	40	D	D	D	f	D	D
7111103	Dinner theaters	9	D	D	D	e	D	D
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	48	D	D	D	c	D	D
71119	Other performing arts companies	22	D	D	D	g	D	D
711190	Other performing arts companies	22	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	18	D	D	D	e	D	D
7112	Spectator sports	118	D	D	D	h	D	D
71121	Spectator sports	118	D	D	D	h	D	D
711211	Sports teams & clubs	15	D	D	D	g	D	D
7112112	Baseball clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	90	28 218	9 011	1 711	466	27.0	26.0
7112191	Professional athletes	14	2 604	850	64	15	26.0	32.6
7112192	Racing (except racetrack operation)	76	25 614	8 161	1 647	451	27.1	25.3
7113	Promoters of performing arts, sports, & similar events	69	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
7115	Independent artists, writers, & performers	295	D	D	D	f	D	D
71151	Independent artists, writers, & performers	295	D	D	D	f	D	D
711510	Independent artists, writers, & performers	295	D	D	D	f	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
712	Museums, historical sites, & similar institutions .....	20	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	20	D	D	D	c	D	D
71211	Museums .....	13	3 514	667	153	58	45.4	7.3
712110	Museums .....	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries .....	1 263	D	D	D	j	D	D
7131	Amusement parks & arcades .....	58	D	D	D	f	D	D
71311	Amusement & theme parks .....	2	D	D	D	b	D	D
713110	Amusement & theme parks .....	2	D	D	D	b	D	D
71312	Amusement arcades .....	56	D	D	D	f	D	D
713120	Amusement arcades .....	56	D	D	D	f	D	D
7132	Gambling industries .....	31	D	D	D	f	D	D
71329	Other gambling industries .....	31	D	D	D	f	D	D
713290	Other gambling industries .....	31	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	31	D	D	D	f	D	D
7139	Other amusement & recreation services .....	1 174	739 856	217 832	47 989	17 653	20.6	14.5
71391	Golf courses & country clubs .....	120	157 961	53 329	9 943	2 996	17.6	9.5
713910	Golf courses & country clubs .....	120	157 961	53 329	9 943	2 996	17.6	9.5
71393	Marinas .....	161	89 479	20 230	4 254	904	26.0	9.5
713930	Marinas .....	161	89 479	20 230	4 254	904	26.0	9.5
71394	Fitness & recreational sports centers .....	535	327 503	97 929	22 780	10 113	19.8	21.4
713940	Fitness & recreational sports centers .....	535	327 503	97 929	22 780	10 113	19.8	21.4
7139404	Ice skating rinks .....	18	14 659	3 714	925	539	16.9	3.7
7139405	Roller skating rinks .....	22	8 968	2 270	609	428	10.4	5.5
71395	Bowling centers .....	108	80 687	23 971	6 363	2 226	3.7	7.5
713950	Bowling centers .....	108	80 687	23 971	6 363	2 226	3.7	7.5
71399	All other amusement & recreation industries .....	250	84 226	22 373	4 649	1 414	39.9	8.9
713990	All other amusement & recreation industries .....	250	84 226	22 373	4 649	1 414	39.9	8.9
7139902	Concession operators of amusement devices & rides .....	19	3 683	959	194	61	33.5	4.3
7139904	Miniature golf courses .....	22	9 477	3 064	576	144	19.1	11.0
7139905	Coin-operated amusement devices (except slot machine operation) .....	52	24 568	6 329	1 491	328	16.8	3.0
<b>Baltimore, MD PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>700</b>	<b>701 391</b>	<b>268 315</b>	<b>40 850</b>	<b>9 203</b>	<b>12.7</b>	<b>5.4</b>
711	Performing arts, spectator sports, & related industries .....	188	391 566	182 141	22 218	2 350	4.3	1.6
7111	Performing arts companies .....	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	16	D	D	D	c	D	D
7111102	Theater companies .....	12	D	D	D	b	D	D
71113	Musical groups & artists .....	14	D	D	D	b	D	D
711130	Musical groups & artists .....	14	D	D	D	b	D	D
7111309	Other music groups & artists .....	14	D	D	D	b	D	D
7112	Spectator sports .....	48	311 876	165 772	19 404	1 570	1.2	1.3
71121	Spectator sports .....	48	311 876	165 772	19 404	1 570	1.2	1.3
711211	Sports teams & clubs .....	5	D	D	D	e	D	D
7112112	Baseball clubs .....	1	D	D	D	c	D	D
711212	Racetracks .....	3	D	D	D	f	D	D
7112123	Horse racetrack operation .....	2	D	D	D	f	D	D
711219	Other spectator sports .....	40	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	37	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	23	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	74	D	D	D	c	D	D
71151	Independent artists, writers, & performers .....	74	D	D	D	c	D	D
711510	Independent artists, writers, & performers .....	74	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	510	D	D	D	i	D	D
7131	Amusement parks & arcades .....	23	11 903	3 127	770	282	17.1	—
71312	Amusement arcades .....	22	D	D	D	e	D	D
713120	Amusement arcades .....	22	D	D	D	e	D	D
7132	Gambling industries .....	20	31 861	3 604	862	391	12.6	11.0
71329	Other gambling industries .....	20	31 861	3 604	862	391	12.6	11.0
713290	Other gambling industries .....	20	31 861	3 604	862	391	12.6	11.0
7132902	Lottery, bingo, bookie, & other betting operation .....	20	31 861	3 604	862	391	12.6	11.0

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>								
<b>Baltimore, MD PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services .....	467	D	D	D	i	D	D
71391	Golf courses & country clubs .....	36	D	D	D	f	D	D
713910	Golf courses & country clubs .....	36	D	D	D	f	D	D
71393	Marinas .....	119	60 348	13 193	2 758	607	31.9	13.6
713930	Marinas .....	119	60 348	13 193	2 758	607	31.9	13.6
71394	Fitness & recreational sports centers .....	171	92 910	32 381	7 240	3 362	22.1	7.4
713940	Fitness & recreational sports centers .....	171	92 910	32 381	7 240	3 362	22.1	7.4
7139404	Ice skating rinks .....	8	D	D	D	e	D	D
7139405	Roller skating rinks .....	3	D	D	D	c	D	D
71395	Bowling centers .....	50	D	D	D	f	D	D
713950	Bowling centers .....	50	D	D	D	f	D	D
71399	All other amusement & recreation industries .....	91	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	91	D	D	D	e	D	D
7139904	Miniature golf courses .....	6	2 630	516	127	30	10.2	39.8
7139905	Coin-operated amusement devices (except slot machine operation) .....	29	D	D	D	c	D	D
<b>Hagerstown, MD PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>28</b>	<b>15 996</b>	<b>4 272</b>	<b>985</b>	<b>416</b>	<b>11.5</b>	<b>14.6</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	23	D	D	D	e	D	D
7139	Other amusement & recreation services .....	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers .....	9	2 994	922	284	166	29.2	47.5
<b>Washington, DC—MD—VA—WV PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1 214</b>	<b>1 415 186</b>	<b>456 838</b>	<b>112 272</b>	<b>18 530</b>	<b>9.9</b>	<b>7.1</b>
711	Performing arts, spectator sports, & related industries .....	467	901 581	309 731	79 896	6 580	5.7	2.3
7111	Performing arts companies .....	87	306 886	69 350	18 013	2 579	2.8	1.4
71111	Theater companies & dinner theaters .....	32	D	D	D	f	D	D
711110	Theater companies & dinner theaters .....	32	D	D	D	f	D	D
7111102	Theater companies .....	28	D	D	D	f	D	D
71113	Musical groups & artists .....	35	D	D	D	c	D	D
711130	Musical groups & artists .....	35	D	D	D	c	D	D
7111309	Other music groups & artists .....	34	D	D	D	c	D	D
71119	Other performing arts companies .....	17	D	D	D	g	D	D
711190	Other performing arts companies .....	17	D	D	D	g	D	D
7111901	Circuses .....	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses) .....	13	D	D	D	e	D	D
7112	Spectator sports .....	68	261 119	143 747	41 486	1 913	2.2	1.3
71121	Spectator sports .....	68	261 119	143 747	41 486	1 913	2.2	1.3
711211	Sports teams & clubs .....	9	202 808	131 136	39 446	644	.4	—
7112119	Other professional sports clubs .....	4	D	D	D	e	D	D
711212	Racetracks .....	9	D	D	D	g	D	D
711219	Other spectator sports .....	50	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	39	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	46	211 296	48 393	11 787	1 339	1.3	3.0
71131	Promoters of performing arts, sports, & similar events w/facility .....	15	139 660	20 137	5 250	838	.5	1.1
711310	Promoters of performing arts, sports, & similar events w/facility .....	15	139 660	20 137	5 250	838	.5	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil .....	31	71 636	28 256	6 537	501	2.9	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil .....	31	71 636	28 256	6 537	501	2.9	6.5
7114	Agents/managers for artists, athletes, & other public figures .....	46	37 717	17 495	1 935	171	5.4	1.8
71141	Agents/managers for artists, athletes, & other public figures .....	46	37 717	17 495	1 935	171	5.4	1.8
711410	Agents/managers for artists, athletes, & other public figures .....	46	37 717	17 495	1 935	171	5.4	1.8
7115	Independent artists, writers, & performers .....	220	84 563	30 746	6 675	578	38.2	7.2
71151	Independent artists, writers, & performers .....	220	84 563	30 746	6 675	578	38.2	7.2
711510	Independent artists, writers, & performers .....	220	84 563	30 746	6 675	578	38.2	7.2
712	Museums, historical sites, & similar institutions .....	17	5 093	1 179	262	93	34.1	5.1
7121	Museums, historical sites, & similar institutions .....	17	5 093	1 179	262	93	34.1	5.1
71211	Museums .....	13	3 514	667	153	58	45.4	7.3
712110	Museums .....	13	3 514	667	153	58	45.4	7.3

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>								
<b>Washington, DC—MD—VA—WV PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	730	508 512	145 928	32 114	11 857	17.0	15.6
7131	Amusement parks & arcades .....	32	35 462	8 318	1 382	579	1.4	1.6
71311	Amusement & theme parks .....	1	D	D	D	b	D	D
713110	Amusement & theme parks .....	1	D	D	D	b	D	D
71312	Amusement arcades .....	31	D	D	D	f	D	D
713120	Amusement arcades .....	31	D	D	D	f	D	D
7139	Other amusement & recreation services .....	691	D	D	D	j	D	D
71391	Golf courses & country clubs .....	81	104 654	35 617	7 013	2 057	15.7	8.4
713910	Golf courses & country clubs .....	81	104 654	35 617	7 013	2 057	15.7	8.4
71393	Marinas .....	42	29 131	7 037	1 496	297	13.7	.9
713930	Marinas .....	42	29 131	7 037	1 496	297	13.7	.9
71394	Fitness & recreational sports centers .....	355	231 599	64 626	15 256	6 585	18.7	26.7
713940	Fitness & recreational sports centers .....	355	231 599	64 626	15 256	6 585	18.7	26.7
7139404	Ice skating rinks .....	9	9 031	2 176	496	278	27.4	3.5
7139405	Roller skating rinks .....	17	5 553	1 472	400	269	16.8	8.9
71395	Bowling centers .....	55	48 162	14 301	3 631	1 236	3.4	1.2
713950	Bowling centers .....	55	48 162	14 301	3 631	1 236	3.4	1.2
71399	All other amusement & recreation industries .....	158	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	158	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	16	D	D	D	b	D	D
7139904	Miniature golf courses .....	16	6 847	2 548	449	114	22.5	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	22	D	D	D	c	D	D
<b>WHEELING, WV—OH MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>41</b>	<b>40 837</b>	<b>6 479</b>	<b>1 503</b>	<b>490</b>	<b>10.9</b>	<b>.6</b>
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	e	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	33	D	D	D	c	D	D
7139	Other amusement & recreation services .....	31	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	12	2 946	999	226	57	9.8	.6
713990	All other amusement & recreation industries .....	12	2 946	999	226	57	9.8	.6
<b>AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>222</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	17	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	7	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	198	D	D	D	g	D	D
7139	Other amusement & recreation services .....	191	D	D	D	g	D	D
71391	Golf courses & country clubs .....	36	13 347	4 051	597	227	48.2	6.8
713910	Golf courses & country clubs .....	36	13 347	4 051	597	227	48.2	6.8
71394	Fitness & recreational sports centers .....	46	6 166	1 798	493	341	55.2	8.1
713940	Fitness & recreational sports centers .....	46	6 166	1 798	493	341	55.2	8.1
71395	Bowling centers .....	25	D	D	D	e	D	D
713950	Bowling centers .....	25	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	70	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	70	D	D	D	f	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	21	D	D	D	c	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CHARLESTON, WV MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>29</b>	<b>17 028</b>	<b>16 350</b>	<b>7 217</b>	<b>1 432</b>	<b>525</b>	<b>17.3</b>	<b>19.6</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	D	b	D	D
7111	Performing arts companies .....	4	D	D	D	D	b	D	D
71113	Musical groups & artists .....	2	D	D	D	D	b	D	D
711130	Musical groups & artists .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	22	13 231	12 585	5 525	1 010	422	21.8	25.2
7139	Other amusement & recreation services .....	22	13 231	12 585	5 525	1 010	422	21.8	25.2
71391	Golf courses & country clubs .....	7	8 960	8 382	3 636	628	199	26.9	36.7
713910	Golf courses & country clubs .....	7	8 960	8 382	3 636	628	199	26.9	36.7
71394	Fitness & recreational sports centers .....	13	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	13	D	D	D	D	c	D	D
<b>CUMBERLAND, MD–WV MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>3 955</b>	<b>3 801</b>	<b>1 877</b>	<b>399</b>	<b>109</b>	<b>13.6</b>	<b>–</b>
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 .....	1	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	D	b	D	D
<b>HUNTINGTON–ASHLAND, WV–KY–OH MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>23</b>	<b>15 461</b>	<b>14 161</b>	<b>5 071</b>	<b>950</b>	<b>393</b>	<b>8.7</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	16	8 944	8 974	3 921	796	357	10.0	1.6
7139	Other amusement & recreation services .....	16	8 944	8 974	3 921	796	357	10.0	1.6
71391	Golf courses & country clubs .....	5	6 365	6 649	2 906	561	230	9.9	–
713910	Golf courses & country clubs .....	5	6 365	6 649	2 906	561	230	9.9	–
71394	Fitness & recreational sports centers .....	11	2 579	2 325	1 015	235	127	10.2	5.6
713940	Fitness & recreational sports centers .....	11	2 579	2 325	1 015	235	127	10.2	5.6
<b>PARKERSBURG–MARIETTA, WV–OH MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>7 421</b>	<b>7 091</b>	<b>2 885</b>	<b>578</b>	<b>294</b>	<b>8.5</b>	<b>10.2</b>
713	Amusement, gambling, & recreation industries .....	9	5 604	5 478	2 554	521	274	6.7	2.5
7139	Other amusement & recreation services .....	9	5 604	5 478	2 554	521	274	6.7	2.5
71394	Fitness & recreational sports centers .....	5	1 948	1 981	1 117	247	184	–	4.5
713940	Fitness & recreational sports centers .....	5	1 948	1 981	1 117	247	184	–	4.5
<b>STEUBENVILLE–WEIRTON, OH–WV MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>5 173</b>	<b>5 109</b>	<b>1 875</b>	<b>349</b>	<b>165</b>	<b>9.5</b>	<b>6.7</b>
713	Amusement, gambling, & recreation industries .....	7	5 173	5 109	1 875	349	165	9.5	6.7
7139	Other amusement & recreation services .....	7	5 173	5 109	1 875	349	165	9.5	6.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>518</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>j</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	113	D	D	D	D	g	D	D
7111	Performing arts companies .....	88	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters .....	43	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters .....	43	D	D	D	D	g	D	D
7111101	Opera companies .....	5	D	D	D	D	e	D	D
7111102	Theater companies .....	38	D	D	D	D	f	D	D
71112	Dance companies .....	6	D	D	D	D	b	D	D
711120	Dance companies .....	6	D	D	D	D	b	D	D
71113	Musical groups & artists .....	36	41 786	28 939	15 456	3 922	897	3.2	1.7
711130	Musical groups & artists .....	36	41 786	28 939	15 456	3 922	897	3.2	1.7
7111301	Symphony orchestras & chamber music organizations .....	19	37 356	24 955	14 275	3 604	820	1.5	1.3
7111309	Other music groups & artists .....	17	4 430	3 984	1 181	318	77	16.9	4.7
7113	Promoters of performing arts, sports, & similar events .....	25	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility .....	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	17	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	115	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions .....	115	D	D	D	D	h	D	D
71211	Museums .....	86	D	D	D	D	g	D	D
712110	Museums .....	86	D	D	D	D	g	D	D
71212	Historical sites .....	19	40 459	28 841	9 921	2 235	588	10.8	.4
712120	Historical sites .....	19	40 459	28 841	9 921	2 235	588	10.8	.4
71213	Zoos & botanical gardens .....	4	D	D	D	D	f	D	D
712130	Zoos & botanical gardens .....	4	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions .....	6	2 127	1 718	857	187	33	82.9	5.6
712190	Nature parks & other similar institutions .....	6	2 127	1 718	857	187	33	82.9	5.6
713	Amusement, gambling, & recreation industries .....	290	D	D	D	D	i	D	D
7139	Other amusement & recreation services .....	290	D	D	D	D	i	D	D
71391	Golf courses & country clubs .....	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
713910	Golf courses & country clubs .....	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
71394	Fitness & recreational sports centers .....	173	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers .....	173	D	D	D	D	g	D	D
71399	All other amusement & recreation industries .....	61	25 442	22 770	7 460	1 595	475	25.9	8.1
713990	All other amusement & recreation industries .....	61	25 442	22 770	7 460	1 595	475	25.9	8.1
<b>Baltimore, MD PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>184</b>	<b>237 424</b>	<b>207 657</b>	<b>83 247</b>	<b>18 597</b>	<b>4 534</b>	<b>11.5</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries .....	31	58 272	44 352	18 496	4 783	812	2.6	2.4
7111	Performing arts companies .....	26	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters .....	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	11	D	D	D	D	c	D	D
7111101	Opera companies .....	2	D	D	D	D	a	D	D
7111102	Theater companies .....	9	D	D	D	D	c	D	D
71113	Musical groups & artists .....	11	D	D	D	D	e	D	D
711130	Musical groups & artists .....	11	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations .....	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions .....	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
7121	Museums, historical sites, & similar institutions .....	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
71211	Museums .....	34	D	D	D	D	f	D	D
712110	Museums .....	34	D	D	D	D	f	D	D
71212	Historical sites .....	7	6 422	6 486	2 117	404	114	11.4	2.2
712120	Historical sites .....	7	6 422	6 486	2 117	404	114	11.4	2.2
71213	Zoos & botanical gardens .....	3	D	D	D	D	f	D	D
712130	Zoos & botanical gardens .....	3	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
7139	Other amusement & recreation services .....	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
71391	Golf courses & country clubs .....	25	62 016	58 423	24 830	5 055	1 445	9.6	—
713910	Golf courses & country clubs .....	25	62 016	58 423	24 830	5 055	1 445	9.6	—
71394	Fitness & recreational sports centers .....	62	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	62	D	D	D	D	f	D	D
71399	All other amusement & recreation industries .....	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	21	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>									
<b>Hagerstown, MD PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	D	b	D	D
<b>Washington, DC—MD—VA—WV PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>323</b>	<b>453 248</b>	<b>390 828</b>	<b>142 260</b>	<b>31 951</b>	<b>6 807</b>	<b>8.6</b>	<b>1.3</b>
711	Performing arts, spectator sports, & related industries .....	81	101 322	98 818	28 609	7 059	1 534	2.3	1.0
7111	Performing arts companies .....	61	62 391	61 764	21 507	5 882	1 313	3.5	1.3
71111	Theater companies & dinner theaters .....	32	51 148	51 062	17 805	4 869	932	2.4	.5
711110	Theater companies & dinner theaters .....	32	51 148	51 062	17 805	4 869	932	2.4	.5
7111101	Opera companies .....	3	D	D	D	D	c	D	D
7111102	Theater companies .....	29	D	D	D	D	f	D	D
71113	Musical groups & artists .....	24	D	D	D	D	e	D	D
711130	Musical groups & artists .....	24	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations .....	13	D	D	D	D	e	D	D
7111309	Other music groups & artists .....	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	20	38 931	37 054	7 102	1 177	221	.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility .....	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility .....	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	12	11 639	12 527	1 868	398	60	1.4	1.8
711320	Promoters of performing arts, sports, & similar events w/o facil .....	12	11 639	12 527	1 868	398	60	1.4	1.8
712	Museums, historical sites, & similar institutions .....	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
7121	Museums, historical sites, & similar institutions .....	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
71211	Museums .....	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
712110	Museums .....	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
71212	Historical sites .....	11	D	D	D	D	e	D	D
712120	Historical sites .....	11	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
7139	Other amusement & recreation services .....	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
71391	Golf courses & country clubs .....	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
713910	Golf courses & country clubs .....	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
71394	Fitness & recreational sports centers .....	108	31 556	27 142	11 121	1 745	731	47.1	5.3
713940	Fitness & recreational sports centers .....	108	31 556	27 142	11 121	1 745	731	47.1	5.3
71399	All other amusement & recreation industries .....	35	13 557	11 334	3 482	785	213	23.1	9.1
713990	All other amusement & recreation industries .....	35	13 557	11 334	3 482	785	213	23.1	9.1
<b>WHEELING, WV—OH MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>13</b>	<b>6 924</b>	<b>6 335</b>	<b>1 829</b>	<b>446</b>	<b>217</b>	<b>1.8</b>	<b>41.0</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	D	c	D	D
7111	Performing arts companies .....	2	D	D	D	D	c	D	D
71113	Musical groups & artists .....	2	D	D	D	D	c	D	D
711130	Musical groups & artists .....	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	D	b	D	D

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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>52</b>	<b>14 584</b>	<b>13 857</b>	<b>4 740</b>	<b>799</b>	<b>442</b>	<b>28.6</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	11	D	D	D	D	b	D	D
7111	Performing arts companies .....	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	5	1 861	1 855	681	78	65	6.1	—
711110	Theater companies & dinner theaters .....	5	1 861	1 855	681	78	65	6.1	—
713	Amusement, gambling, & recreation industries .....	33	8 419	8 097	3 388	621	352	40.5	1.9
7139	Other amusement & recreation services .....	33	8 419	8 097	3 388	621	352	40.5	1.9
71391	Golf courses & country clubs .....	18	5 555	5 347	2 134	366	196	46.1	.7
713910	Golf courses & country clubs .....	18	5 555	5 347	2 134	366	196	46.1	.7
71394	Fitness & recreational sports centers .....	12	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	D	c	D	D

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>BARBOUR COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>239</b>	<b>64</b>	<b>18</b>	<b>8</b>	<b>D</b>	<b>—</b>
	<b>BERKELEY COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
	<b>BOONE COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>BRAXTON COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>273</b>	<b>62</b>	<b>3</b>	<b>2</b>	<b>26.4</b>	<b>21.6</b>
	<b>BROOKE COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
	<b>CABELL COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>32</b>	<b>8 968</b>	<b>2 201</b>	<b>548</b>	<b>202</b>	<b>16.3</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	28	D	D	D	c	D	D
7139	Other amusement & recreation services .....	27	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	9	2 448	554	129	38	22.3	—
713990	All other amusement & recreation industries .....	9	2 448	554	129	38	22.3	—
	<b>CALHOUN COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>FAYETTE COUNTY, WV</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>28</b>	<b>18 270</b>	<b>5 577</b>	<b>438</b>	<b>429</b>	<b>8.0</b>	<b>3.9</b>
713	Amusement, gambling, & recreation industries .....	27	D	D	D	e	D	D
7139	Other amusement & recreation services .....	26	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	20	16 909	5 150	374	402	7.4	1.7
713990	All other amusement & recreation industries .....	20	16 909	5 150	374	402	7.4	1.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GILMER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>GRANT COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>GREENBRIER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	12	1 745	579	125	59	48.3	8.1
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>HANCOCK COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	f	D	D
7112	Spectator sports .....	4	D	D	D	f	D	D
71121	Spectator sports .....	4	D	D	D	f	D	D
711212	Racetracks .....	1	D	D	D	f	D	D
7112123	Horse racetrack operation .....	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	9	1 837	385	88	34	15.1	5.1
7139	Other amusement & recreation services .....	9	1 837	385	88	34	15.1	5.1
<b>HARDY COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HARRISON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	15	6 158	1 870	395	183	30.4	.8
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
<b>JACKSON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	5	1 229	396	64	40	69.7	-
<b>JEFFERSON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	f	D	D
7112	Spectator sports .....	5	D	D	D	f	D	D
71121	Spectator sports .....	5	D	D	D	f	D	D
711212	Racetracks .....	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>KANAWHA COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	46	32 130	7 806	1 696	590	8.5	5.4
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	e	D	D
7112	Spectator sports .....	5	D	D	D	c	D	D
71121	Spectator sports .....	5	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	37	D	D	D	e	D	D
7139	Other amusement & recreation services .....	34	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	17	3 842	1 539	429	165	9.2	35.6
713940	Fitness & recreational sports centers .....	17	3 842	1 539	429	165	9.2	35.6
71395	Bowling centers .....	5	2 518	852	230	93	41.2	-
713950	Bowling centers .....	5	2 518	852	230	93	41.2	-
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
<b>LEWIS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	4	407	122	24	11	-	-
<b>LOGAN COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	6	4 042	543	105	47	.6	42.7
713	Amusement, gambling, & recreation industries .....	6	4 042	543	105	47	.6	42.7
7139	Other amusement & recreation services .....	6	4 042	543	105	47	.6	42.7
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) .....	2	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>MARION COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	15	5 344	1 326	350	141	62.6	—
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	5	2 073	364	92	16	32.7	—
713990	All other amusement & recreation industries .....	5	2 073	364	92	16	32.7	—
<b>MARSHALL COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	9	2 134	457	102	36	54.5	—
<b>MASON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	4	2 117	277	44	17	23.2	5.2
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
<b>MERCER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	10	3 245	1 002	257	91	50.0	.6
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>MINERAL COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>MINGO COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	5	789	255	44	15	94.6	5.4
<b>MONONGALIA COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	26	7 966	2 289	446	189	51.6	1.6
713	Amusement, gambling, & recreation industries .....	22	7 714	2 199	420	180	52.1	—
7139	Other amusement & recreation services .....	22	7 714	2 199	420	180	52.1	—
71394	Fitness & recreational sports centers .....	8	1 704	460	107	92	48.1	—
713940	Fitness & recreational sports centers .....	8	1 704	460	107	92	48.1	—
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
<b>MONROE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MORGAN COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NICHOLAS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	4	350	73	34	14	—	4.9
<b>OHIO COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	17	35 324	4 914	1 212	380	6.2	.1
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	e	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>PENDLETON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	3	1 831	346	64	32	—	21.3
712	Museums, historical sites, & similar institutions .....	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	b	D	D
<b>PLEASANTS COUNTY, WV</b>								
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 <sup>1</sup>	Estimated <sup>2</sup>
<b>POCAHONTAS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PRESTON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	7	4 467	824	111	31	7.6	—
713	Amusement, gambling, & recreation industries .....	7	4 467	824	111	31	7.6	—
7139	Other amusement & recreation services .....	7	4 467	824	111	31	7.6	—
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
<b>PUTNAM COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	12	2 336	589	140	68	53.0	28.3
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>RALEIGH COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	17	10 588	2 772	1 160	201	9.2	1.5
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
<b>RANDOLPH COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>RITCHIE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ROANE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SUMMERS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>TAYLOR COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	4	993	232	32	10	59.2	—
<b>TUCKER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	12	8 098	2 275	1 073	456	3.1	3.2
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	D	D	D	e	D	D
<b>TYLER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>UPSHUR COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WAYNE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	8	4 876	1 387	161	51	6.5	1.3
713	Amusement, gambling, & recreation industries .....	8	4 876	1 387	161	51	6.5	1.3
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>WETZEL COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	4	724	168	44	24	11.0	38.8
<b>WIRT COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WOOD COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WYOMING COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	5	258	61	16	9	98.4	1.6

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>BARBOURSVILLE, WV</b>							
71	Arts, entertainment, & recreation .....	3	448	92	25	10	D	—
	<b>BECKLEY, WV</b>							
71	Arts, entertainment, & recreation .....	5	1 287	464	141	55	8.2	—
	<b>BLUEFIELD, WV</b>							
71	Arts, entertainment, & recreation .....	4	1 806	579	153	35	42.9	—
713	Amusement, gambling, & recreation industries .....	4	1 806	579	153	35	42.9	—
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
	<b>BRIDGEPORT, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
	<b>BUCKHANNON, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>CHARLESTON, WV</b>							
71	Arts, entertainment, & recreation .....	24	11 559	3 013	760	252	12.6	9.1
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	20	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	11	3 021	1 221	369	141	11.7	34.7
713940	Fitness & recreational sports centers .....	11	3 021	1 221	369	141	11.7	34.7
	<b>CHARLES TOWN, WV</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	f	D	D
7112	Spectator sports .....	2	D	D	D	f	D	D
71121	Spectator sports .....	2	D	D	D	f	D	D
711212	Racetracks .....	1	D	D	D	f	D	D
	<b>CHESTER, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	f	D	D
7112	Spectator sports .....	1	D	D	D	f	D	D
71121	Spectator sports .....	1	D	D	D	f	D	D
711212	Racetracks .....	1	D	D	D	f	D	D
7112123	Horse racetrack operation .....	1	D	D	D	f	D	D
	<b>CLARKSBURG, WV</b>							
71	Arts, entertainment, & recreation .....	6	2 094	579	163	113	19.7	—
	<b>CORPORATION OF RANSON, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DUNBAR, WV</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
<b>ELKINS, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>FAIRMONT, WV</b>								
71	Arts, entertainment, & recreation .....	9	2 620	555	173	52	83.4	—
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>GRAFTON, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HINTON, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HUNTINGTON, WV *</b>								
71	Arts, entertainment, & recreation .....	20	4 370	1 185	366	118	25.1	3.3
713	Amusement, gambling, & recreation industries .....	17	3 193	820	210	87	34.3	4.5
7139	Other amusement & recreation services .....	17	3 193	820	210	87	34.3	4.5
<b>HUNTINGTON, WV (CABELL COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	20	4 370	1 185	366	118	25.1	3.3
713	Amusement, gambling, & recreation industries .....	17	3 193	820	210	87	34.3	4.5
7139	Other amusement & recreation services .....	17	3 193	820	210	87	34.3	4.5
<b>HURRICANE, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KENOVA, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KEYSER, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>KINGWOOD, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LEWISBURG, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MARTINSBURG, WV</b>								
71	Arts, entertainment, & recreation .....	4	635	128	18	15	24.9	30.2
<b>MORGANTOWN, WV</b>								
71	Arts, entertainment, & recreation .....	15	4 609	1 313	311	122	28.5	2.7
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	a	D	D
<b>MOUNDSVILLE, WV</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>NEW MARTINSVILLE, WV</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NITRO, WV *</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
	<b>NITRO, WV (KANAWHA COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
	<b>OAK HILL, WV</b>							
71	Arts, entertainment, & recreation .....	6	1 855	515	90	90	11.1	—
713	Amusement, gambling, & recreation industries .....	6	1 855	515	90	90	11.1	—
7139	Other amusement & recreation services .....	6	1 855	515	90	90	11.1	—
71399	All other amusement & recreation industries .....	3	D	D	D	b	D	D
	<b>PADEN CITY, WV *</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>PADEN CITY, WV (WETZEL COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>PARKERSBURG, WV</b>							
71	Arts, entertainment, & recreation .....	10	3 834	1 280	265	113	21.9	38.7
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
	<b>PHILIPPI, WV</b>							
71	Arts, entertainment, & recreation .....	3	239	64	18	8	D	—
	<b>POINT PLEASANT, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>PRINCETON, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>RAVENSWOOD, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>RIPLEY, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>ST. ALBANS, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>SHINNSTON, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>SOUTH CHARLESTON, WV</b>							
71	Arts, entertainment, & recreation .....	4	543	221	36	9	33.0	11.4
	<b>SUMMERSVILLE, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>VIENNA, WV</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
	<b>WEIRTON, WV *</b>							
71	Arts, entertainment, & recreation .....	7	1 825	465	110	41	40.2	2.7
713	Amusement, gambling, & recreation industries .....	7	1 825	465	110	41	40.2	2.7
7139	Other amusement & recreation services .....	7	1 825	465	110	41	40.2	2.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WEIRTON, WV (BROOKE COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>WEIRTON, WV (HANCOCK COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
	<b>WESTON, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>WESTOVER, WV</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>WHEELING, WV *</b>							
71	Arts, entertainment, & recreation .....	17	34 654	4 335	1 115	328	4.3	.1
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	e	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
	<b>WHEELING, WV (MARSHALL COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>WHEELING, WV (OHIO COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	16	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	e	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
	<b>WHITE SULPHUR SPRINGS, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>WILLIAMSON, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>WILLIAMSTOWN, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF BERKELEY COUNTY, WV</b>							
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
	<b>BALANCE OF BOONE COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>BALANCE OF BRAXTON COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	4	273	62	3	2	26.4	21.6
	<b>BALANCE OF BROOKE COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF CABELL COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	9	4 150	924	157	74	7.0	—
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF CALHOUN COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF FAYETTE COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	22	16 415	5 062	348	339	7.6	4.4
713	Amusement, gambling, & recreation industries .....	21	D	D	D	e	D	D
7139	Other amusement & recreation services .....	20	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	17	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	e	D	D
	<b>BALANCE OF GILMER COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>BALANCE OF GRANT COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>BALANCE OF GREENBRIER COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	8	D	D	D	b	D	D
	<b>BALANCE OF HANCOCK COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
	<b>BALANCE OF HARDY COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>BALANCE OF HARRISON COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	6	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
	<b>BALANCE OF JACKSON COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
	<b>BALANCE OF JEFFERSON COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	9	D	D	D	c	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
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
	<b>BALANCE OF KANAWHA COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	11	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	c	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
	<b>BALANCE OF LEWIS COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF LOGAN COUNTY, WV</b>							
71	Arts, entertainment, & recreation .....	6	4 042	543	105	47	.6	42.7
713	Amusement, gambling, & recreation industries .....	6	4 042	543	105	47	.6	42.7
7139	Other amusement & recreation services .....	6	4 042	543	105	47	.6	42.7
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) ..	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MARION COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	6	2 724	771	177	89	42.5	—
713	Amusement, gambling, & recreation industries .....	6	2 724	771	177	89	42.5	—
7139	Other amusement & recreation services .....	6	2 724	771	177	89	42.5	—
<b>BALANCE OF MARSHALL COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>BALANCE OF MASON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF MERCER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>BALANCE OF MINERAL COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF MINGO COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF MONONGALIA COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	8	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
<b>BALANCE OF MONROE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF MORGAN COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF NICHOLAS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF OHIO COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>BALANCE OF PENDLETON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	3	1 831	346	64	32	—	21.3
712	Museums, historical sites, & similar institutions .....	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	b	D	D
<b>BALANCE OF PLEASANTS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF POCAHONTAS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF PRESTON COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
<b>BALANCE OF PUTNAM COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF RALEIGH COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	12	9 301	2 308	1 019	146	9.4	1.8
713	Amusement, gambling, & recreation industries .....	12	9 301	2 308	1 019	146	9.4	1.8
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
<b>BALANCE OF RANDOLPH COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF RITCHIE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF ROANE COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF SUMMERS COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF TAYLOR COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF TUCKER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	12	8 098	2 275	1 073	456	3.1	3.2
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	D	D	D	e	D	D
<b>BALANCE OF TYLER COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF UPSHUR COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF WAYNE COUNTY, WV</b>								
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 .....	5	D	D	D	b	D	D
<b>BALANCE OF WIRT COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF WOOD COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	6	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
<b>BALANCE OF WYOMING COUNTY, WV</b>								
71	Arts, entertainment, & recreation .....	5	258	61	16	9	98.4	1.6

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

# Appendix A.

## Explanation of Terms

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### **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.



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## **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

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### **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.

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## **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.

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## **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:

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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

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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.

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### **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.

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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

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### 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](http://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.

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## 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

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### **WEST VIRGINIA**

**Huntington** is in Cabell and Wayne Counties.

**Nitro** is in Kanawha and Putnam Counties.

**Paden City** is in Tyler and Wetzel Counties.

**Weirton** is in Brooke and Hancock Counties.

**Wheeling** is in Marshall and Ohio Counties.

# Appendix E. Metropolitan Areas

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## **WEST VIRGINIA**

### **Charleston, WV MSA**

Kanawha County, WV

Putnam County, WV

### **Cumberland, MD—WV MSA**

Allegany County, MD

Mineral County, WV

### **Huntington—Ashland, WV—KY—OH MSA**

Boyd County, KY

Carter County, KY

Greenup County, KY

Lawrence County, OH

Cabell County, WV

Wayne County, WV

### **Parkersburg—Marietta, WV—OH MSA**

Washington County, OH

Wood County, WV

### **Steubenville—Weirton, OH—WV MSA**

Jefferson County, OH

Brooke County, WV

Hancock County, WV

### **Washington, DC—MD—VA—WV PMSA**

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

### **Washington, DC—MD—VA—WV PMSA—Con.**

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

### **Washington—Baltimore, DC—MD—VA—WV CMSA**

Baltimore, MD PMSA

Anne Arundel County, MD

Baltimore County, MD

Carroll County, MD

Harford County, MD

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

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**Washington—Baltimore, DC—MD—VA—WV  
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

**Washington—Baltimore, DC—MD—VA—WV  
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

**Wheeling, WV—OH MSA**

Belmont County, OH

Marshall County, WV

Ohio County, WV



