

Colorado

1997

Issued August 1999

EC97S71A-CO

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO								
71	Arts, entertainment, & recreation	1 494	1 909 633	625 017	151 187	30 541	8.8	6.3
711	Performing arts, spectator sports, & related industries	427	556 012	231 546	58 364	3 310	7.8	2.2
7111	Performing arts companies	73	38 542	12 772	1 984	685	9.0	3.9
71111	Theater companies & dinner theaters	24	13 543	4 574	1 052	315	17.6	6.2
711110	Theater companies & dinner theaters	24	13 543	4 574	1 052	315	17.6	6.2
7111102	Theater companies	16	5 275	1 185	163	61	37.4	9.3
7111103	Dinner theaters	8	8 268	3 389	889	254	5.0	4.3
71112	Dance companies	4	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	c	D	D
71113	Musical groups & artists	33	20 487	6 775	560	168	3.2	3.2
711130	Musical groups & artists	33	20 487	6 775	560	168	3.2	3.2
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	31	D	D	D	c	D	D
71119	Other performing arts companies	12	D	D	D	b	D	D
711190	Other performing arts companies	12	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	b	D	D
7112	Spectator sports	65	344 887	189 092	49 816	1 280	1.9	.6
71121	Spectator sports	65	344 887	189 092	49 816	1 280	1.9	.6
711211	Sports teams & clubs	7	275 114	171 020	45 705	534	—	—
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	15	48 137	8 901	1 739	620	.6	.6
7112121	Dog racetrack operation	7	31 662	6 124	1 411	563	—	—
7112122	Auto racetrack operation	7	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	b	D	D
711219	Other spectator sports	43	21 636	9 171	2 372	126	29.3	7.8
7112191	Professional athletes	19	12 796	7 184	1 999	33	31.6	.7
7112192	Racing (except racetrack operation)	24	8 840	1 987	373	93	26.0	18.1
7113	Promoters of performing arts, sports, & similar events	67	124 570	16 694	4 054	731	10.0	5.0
71131	Promoters of performing arts, sports, & similar events w/facility	12	11 153	1 918	313	59	10.4	3.6
711310	Promoters of performing arts, sports, & similar events w/facility	12	11 153	1 918	313	59	10.4	3.6
71132	Promoters of performing arts, sports, & similar events w/o facil	55	113 417	14 776	3 741	672	10.0	5.1
711320	Promoters of performing arts, sports, & similar events w/o facil	55	113 417	14 776	3 741	672	10.0	5.1
7114	Agents/managers for artists, athletes, & other public figures	25	12 893	2 799	539	80	27.4	4.7
71141	Agents/managers for artists, athletes, & other public figures	25	12 893	2 799	539	80	27.4	4.7
711410	Agents/managers for artists, athletes, & other public figures	25	12 893	2 799	539	80	27.4	4.7
7115	Independent artists, writers, & performers	197	35 120	10 189	1 971	534	49.3	5.8
71151	Independent artists, writers, & performers	197	35 120	10 189	1 971	534	49.3	5.8
711510	Independent artists, writers, & performers	197	35 120	10 189	1 971	534	49.3	5.8
712	Museums, historical sites, & similar institutions	22	18 217	3 969	671	292	25.5	1.0
7121	Museums, historical sites, & similar institutions	22	18 217	3 969	671	292	25.5	1.0
71211	Museums	13	D	D	D	c	D	D
712110	Museums	13	D	D	D	c	D	D
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	6	12 328	2 624	449	157	7.3	—
712190	Nature parks & other similar institutions	6	12 328	2 624	449	157	7.3	—
713	Amusement, gambling, & recreation industries	1 045	1 335 404	389 502	92 152	26 939	8.9	8.1
7131	Amusement parks & arcades	61	53 435	13 155	1 714	628	13.0	2.6
71311	Amusement & theme parks	8	36 409	9 561	912	191	4.7	—
713110	Amusement & theme parks	8	36 409	9 561	912	191	4.7	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	c	D	D
71312	Amusement arcades	53	17 026	3 594	802	437	30.8	8.1
713120	Amusement arcades	53	17 026	3 594	802	437	30.8	8.1
7132	Gambling industries	73	413 123	93 099	22 586	4 535	2.4	1.5
71321	Casinos (except casino hotels)	51	394 998	89 717	21 786	4 304	1.9	.8
713210	Casinos (except casino hotels)	51	394 998	89 717	21 786	4 304	1.9	.8
71329	Other gambling industries	22	18 125	3 382	800	231	12.9	17.2
713290	Other gambling industries	22	18 125	3 382	800	231	12.9	17.2
7132901	Slot machine operators	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	21	D	D	D	c	D	D
7139	Other amusement & recreation services	911	868 846	283 248	67 852	21 776	11.8	11.5
71391	Golf courses & country clubs	99	90 920	35 057	5 996	1 644	17.2	15.9
713910	Golf courses & country clubs	99	90 920	35 057	5 996	1 644	17.2	15.9
71392	Skiing facilities	37	430 910	148 339	39 085	10 820	.6	11.3
713920	Skiing facilities	37	430 910	148 339	39 085	10 820	.6	11.3
71393	Marinas	27	7 341	1 585	188	52	38.8	2.3
713930	Marinas	27	7 341	1 585	188	52	38.8	2.3
71394	Fitness & recreational sports centers	314	179 278	58 704	14 278	6 032	12.5	14.5
713940	Fitness & recreational sports centers	314	179 278	58 704	14 278	6 032	12.5	14.5
7139404	Ice skating rinks	4	965	220	49	36	6.0	10.7
7139405	Roller skating rinks	26	6 340	1 633	401	371	20.1	9.1
71395	Bowling centers	98	53 526	14 677	3 877	1 592	23.1	2.8
713950	Bowling centers	98	53 526	14 677	3 877	1 592	23.1	2.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	COLORADO—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	336	106 871	24 886	4 428	1 636	43.8	8.7
713990	All other amusement & recreation industries	336	106 871	24 886	4 428	1 636	43.8	8.7
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	28	13 280	2 536	656	202	17.5	4.2
7139904	Miniature golf courses	19	4 608	1 072	160	85	23.4	5.1
7139905	Coin-operated amusement devices (except slot machine operation)	42	22 930	3 836	898	209	42.0	9.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	COLORADO								
	Arts, entertainment, & recreation	359	294 274	280 549	91 785	20 528	5 125	18.5	5.4
711	Performing arts, spectator sports, & related industries	88	109 455	106 367	32 286	8 418	2 172	10.3	1.9
7111	Performing arts companies	71	53 872	50 859	18 985	4 921	1 301	19.0	3.7
71111	Theater companies & dinner theaters	27	26 893	26 204	8 125	1 996	409	1.9	.3
711110	Theater companies & dinner theaters	27	26 893	26 204	8 125	1 996	409	1.9	.3
7111101	Opera companies	4	5 695	5 516	1 974	412	124	—	—
7111102	Theater companies	23	21 198	20 688	6 151	1 584	285	2.4	.4
71112	Dance companies	14	D	D	D	D	c	D	D
711120	Dance companies	14	D	D	D	D	c	D	D
71113	Musical groups & artists	29	18 893	16 840	8 299	2 235	722	45.5	.3
711130	Musical groups & artists	29	18 893	16 840	8 299	2 235	722	45.5	.3
7111301	Symphony orchestras & chamber music organizations	14	17 339	15 331	7 696	2 100	663	48.0	—
7111309	Other music groups & artists	15	1 554	1 509	603	135	59	17.4	3.3
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	17	55 583	55 508	13 301	3 497	871	1.8	.2
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	107	58 763	50 493	14 885	3 451	742	24.0	10.5
7121	Museums, historical sites, & similar institutions	107	58 763	50 493	14 885	3 451	742	24.0	10.5
71211	Museums	79	26 870	23 111	7 411	1 722	458	43.0	12.2
712110	Museums	79	26 870	23 111	7 411	1 722	458	43.0	12.2
71212	Historical sites	12	1 394	1 078	230	35	15	80.2	18.7
712120	Historical sites	12	1 394	1 078	230	35	15	80.2	18.7
71213	Zoos & botanical gardens	7	27 283	23 325	6 423	1 523	231	3.1	7.5
712130	Zoos & botanical gardens	7	27 283	23 325	6 423	1 523	231	3.1	7.5
71219	Nature parks & other similar institutions	9	3 216	2 979	821	171	38	17.3	18.4
712190	Nature parks & other similar institutions	9	3 216	2 979	821	171	38	17.3	18.4
713	Amusement, gambling, & recreation industries	164	126 056	123 689	44 614	8 659	2 211	23.2	6.0
7139	Other amusement & recreation services	164	126 056	123 689	44 614	8 659	2 211	23.2	6.0
71391	Golf courses & country clubs	33	67 599	68 553	28 123	5 198	1 314	6.4	.9
713910	Golf courses & country clubs	33	67 599	68 553	28 123	5 198	1 314	6.4	.9
71394	Fitness & recreational sports centers	71	29 493	27 478	9 513	2 006	584	48.6	10.6
713940	Fitness & recreational sports centers	71	29 493	27 478	9 513	2 006	584	48.6	10.6
71399	All other amusement & recreation industries	60	28 964	27 658	6 978	1 455	313	36.5	13.4
713990	All other amusement & recreation industries	60	28 964	27 658	6 978	1 455	313	36.5	13.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLORADO SPRINGS, CO MSA								
71	Arts, entertainment, & recreation	150	85 351	23 783	4 751	1 861	18.0	7.8
711	Performing arts, spectator sports, & related industries	50	28 753	5 835	1 004	323	11.7	1.6
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	9	12 752	2 282	307	114	9.4	—
71121	Spectator sports	9	12 752	2 282	307	114	9.4	—
711212	Racetracks	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	8 741	1 132	275	42	1.1	3.2
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
712	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
7121	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	50 398	16 488	3 507	1 386	21.0	12.2
7131	Amusement parks & arcades	12	4 707	1 773	240	98	32.4	12.7
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
713910	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
71394	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
713940	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
71395	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
713950	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
71399	All other amusement & recreation industries	23	D	D	D	e	D	D
713990	All other amusement & recreation industries	23	D	D	D	e	D	D
DENVER—BOULDER—GREELEY, CO CMSA								
71	Arts, entertainment, & recreation	713	800 774	314 571	78 806	10 686	10.4	5.8
711	Performing arts, spectator sports, & related industries	266	434 555	210 374	55 168	2 366	7.6	1.1
7111	Performing arts companies	43	19 742	6 817	1 524	497	11.4	2.5
71111	Theater companies & dinner theaters	14	D	D	D	c	D	D
711110	Theater companies & dinner theaters	14	D	D	D	c	D	D
71113	Musical groups & artists	18	6 526	2 013	376	119	6.6	—
711130	Musical groups & artists	18	6 526	2 013	376	119	6.6	—
7111309	Other music groups & artists	17	D	D	D	c	D	D
7112	Spectator sports	33	316 378	183 507	48 876	903	.9	.5
71121	Spectator sports	33	316 378	183 507	48 876	903	.9	.5
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	7	D	D	D	e	D	D
711219	Other spectator sports	20	15 732	7 559	2 242	103	15.5	9.4
7112191	Professional athletes	7	8 142	5 850	1 909	23	9.0	—
7112192	Racing (except racetrack operation)	13	7 590	1 709	333	80	22.5	19.5
7113	Promoters of performing arts, sports, & similar events	38	64 613	11 470	2 857	511	16.6	.8
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	30	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	30	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 023	1 781	374	54	36.4	6.7
71141	Agents/managers for artists, athletes, & other public figures	19	9 023	1 781	374	54	36.4	6.7
711410	Agents/managers for artists, athletes, & other public figures	19	9 023	1 781	374	54	36.4	6.7
7115	Independent artists, writers, & performers	133	24 799	6 799	1 537	401	56.6	7.2
71151	Independent artists, writers, & performers	133	24 799	6 799	1 537	401	56.6	7.2
711510	Independent artists, writers, & performers	133	24 799	6 799	1 537	401	56.6	7.2
712	Museums, historical sites, & similar institutions	8	1 603	348	61	32	33.4	5.4
7121	Museums, historical sites, & similar institutions	8	1 603	348	61	32	33.4	5.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	439	364 616	103 849	23 577	8 288	13.6	11.5
7131	Amusement parks & arcades	35	D	D	D	e	D	D
71311	Amusement & theme parks	5	D	D	D	c	D	D
713110	Amusement & theme parks	5	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	e	D	D
713120	Amusement arcades	30	D	D	D	e	D	D
7132	Gambling industries	24	D	D	D	f	D	D
7139	Other amusement & recreation services	380	264 485	79 389	18 763	7 099	16.7	13.4
71391	Golf courses & country clubs	37	50 986	18 019	3 458	979	15.7	19.7
713910	Golf courses & country clubs	37	50 986	18 019	3 458	979	15.7	19.7
71394	Fitness & recreational sports centers	173	121 172	39 192	9 860	4 035	11.5	16.3
713940	Fitness & recreational sports centers	173	121 172	39 192	9 860	4 035	11.5	16.3
7139405	Roller skating rinks	13	3 347	930	238	230	16.9	9.6
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	115	50 910	10 426	2 110	758	33.1	9.2
713990	All other amusement & recreation industries	115	50 910	10 426	2 110	758	33.1	9.2
7139902	Concession operators of amusement devices & rides	12	7 896	1 187	251	67	3.8	5.2
7139904	Miniature golf courses	10	3 715	896	141	77	13.9	2.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	22	15 730	2 483	557	142	34.5	5.9
Boulder—Longmont, CO PMSA								
71	Arts, entertainment, & recreation	128	73 107	23 591	6 009	1 720	26.7	5.3
711	Performing arts, spectator sports, & related industries	56	24 350	10 644	2 911	249	27.0	4.1
7111	Performing arts companies	13	7 188	2 547	626	167	9.3	6.8
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	6	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	68	47 571	12 728	3 053	1 454	26.6	6.0
7139	Other amusement & recreation services	58	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
713940	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
713990	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
Denver, CO PMSA								
71	Arts, entertainment, & recreation	541	712 162	287 128	71 900	8 594	8.0	5.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA—Con.								
Denver, CO PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries	195	402 427	198 152	51 910	2 047	6.0	.8
7111	Performing arts companies	29	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	7 030	2 097	391	98	22.5	—
711110	Theater companies & dinner theaters	10	7 030	2 097	391	98	22.5	—
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	25	307 136	177 158	46 955	857	.8	.3
71121	Spectator sports	25	307 136	177 158	46 955	857	.8	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	5	D	D	D	e	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7112191	Professional athletes	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	28	55 480	10 159	2 631	463	12.5	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	23	48 640	9 128	2 471	437	12.4	.8
711320	Promoters of performing arts, sports, & similar events w/o facil	23	48 640	9 128	2 471	437	12.4	.8
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	98	20 207	5 165	1 142	353	57.1	7.3
71151	Independent artists, writers, & performers	98	20 207	5 165	1 142	353	57.1	7.3
711510	Independent artists, writers, & performers	98	20 207	5 165	1 142	353	57.1	7.3
713	Amusement, gambling, & recreation industries	342	309 318	88 847	19 974	6 532	10.6	12.5
7131	Amusement parks & arcades	25	42 215	10 251	1 267	407	3.7	.6
71311	Amusement & theme parks	5	D	D	D	c	D	D
713110	Amusement & theme parks	5	D	D	D	c	D	D
71312	Amusement arcades	20	D	D	D	e	D	D
713120	Amusement arcades	20	D	D	D	e	D	D
7132	Gambling industries	20	54 037	13 554	3 413	700	2.6	10.4
7139	Other amusement & recreation services	297	213 066	65 042	15 294	5 425	14.1	15.4
71391	Golf courses & country clubs	29	44 722	15 784	3 014	851	11.0	21.3
713910	Golf courses & country clubs	29	44 722	15 784	3 014	851	11.0	21.3
71394	Fitness & recreational sports centers	129	104 827	32 913	8 435	3 134	8.9	18.7
713940	Fitness & recreational sports centers	129	104 827	32 913	8 435	3 134	8.9	18.7
7139405	Roller skating rinks	11	D	D	D	c	D	D
71395	Bowling centers	42	29 821	8 448	2 224	854	13.4	2.7
713950	Bowling centers	42	29 821	8 448	2 224	854	13.4	2.7
71399	All other amusement & recreation industries	93	32 261	7 624	1 569	573	35.5	8.3
713990	All other amusement & recreation industries	93	32 261	7 624	1 569	573	35.5	8.3
7139902	Concession operators of amusement devices & rides	11	D	D	D	b	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	17	8 130	1 782	408	100	25.9	11.5
Greeley, CO PMSA								
71	Arts, entertainment, & recreation	44	15 505	3 852	897	372	40.2	6.4
711	Performing arts, spectator sports, & related industries	15	7 778	1 578	347	70	28.4	9.0
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	7 727	2 274	550	302	52.0	3.7
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
713940	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
71399	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1
713990	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT COLLINS–LOVELAND, CO MSA								
71	Arts, entertainment, & recreation	80	41 476	10 943	2 303	1 012	19.9	11.6
711	Performing arts, spectator sports, & related industries	28	D	D	D	e	D	D
7111	Performing arts companies	8	3 437	641	176	65	—	28.5
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	4	1 461	306	62	21	—	43.4
711130	Musical groups & artists	4	1 461	306	62	21	—	43.4
7111309	Other music groups & artists	4	1 461	306	62	21	—	43.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7115	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
71151	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
711510	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
713	Amusement, gambling, & recreation industries	50	23 940	7 363	1 471	727	25.7	1.8
7139	Other amusement & recreation services	46	22 269	7 162	1 412	691	21.6	2.0
71391	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
713910	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
71394	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
713940	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
71395	Bowling centers	4	2 677	780	212	69	14.9	—
713950	Bowling centers	4	2 677	780	212	69	14.9	—
71399	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0
713990	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0
GRAND JUNCTION, CO MSA								
71	Arts, entertainment, & recreation	39	11 486	4 060	538	275	27.1	1.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
713940	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
PUEBLO, CO MSA								
71	Arts, entertainment, & recreation	36	50 450	5 468	1 294	483	9.0	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
713940	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
AREA OUTSIDE COLORADO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	476	920 096	266 192	63 495	16 224	5.8	6.5
711	Performing arts, spectator sports, & related industries	69	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	14	D	D	D	a	D	D
71121	Spectator sports	14	D	D	D	a	D	D
711219	Other spectator sports	14	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	D	D	D	b	D	D
71151	Independent artists, writers, & performers	25	D	D	D	b	D	D
711510	Independent artists, writers, & performers	25	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE COLORADO METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	399	870 931	255 436	62 350	15 945	5.3	6.6
7132	Gambling industries	44	D	D	D	h	D	D
71321	Casinos (except casino hotels)	42	D	D	D	h	D	D
713210	Casinos (except casino hotels)	42	D	D	D	h	D	D
7139	Other amusement & recreation services	351	D	D	D	j	D	D
71391	Golf courses & country clubs	40	D	D	D	e	D	D
713910	Golf courses & country clubs	40	D	D	D	e	D	D
71392	Skiing facilities	35	D	D	D	j	D	D
713920	Skiing facilities	35	D	D	D	j	D	D
71393	Marinas	17	D	D	D	a	D	D
713930	Marinas	17	D	D	D	a	D	D
71394	Fitness & recreational sports centers	66	21 160	7 666	1 611	607	20.9	9.7
713940	Fitness & recreational sports centers	66	21 160	7 666	1 611	607	20.9	9.7
71395	Bowling centers	29	D	D	D	c	D	D
713950	Bowling centers	29	D	D	D	c	D	D
71399	All other amusement & recreation industries	164	D	D	D	f	D	D
713990	All other amusement & recreation industries	164	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	9	3 789	888	340	103	25.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
COLORADO SPRINGS, CO MSA									
71	Arts, entertainment, & recreation	39	36 827	35 219	10 263	2 370	522	21.9	.4
711	Performing arts, spectator sports, & related industries	8	4 465	4 265	1 746	447	106	19.8	—
7111	Performing arts companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	9 944	9 290	3 024	689	181	23.2	1.2
7121	Museums, historical sites, & similar institutions	10	9 944	9 290	3 024	689	181	23.2	1.2
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	22 418	21 664	5 493	1 234	235	21.7	.1
7139	Other amusement & recreation services	21	22 418	21 664	5 493	1 234	235	21.7	.1
71394	Fitness & recreational sports centers	10	5 551	4 891	1 308	284	54	69.2	.2
713940	Fitness & recreational sports centers	10	5 551	4 891	1 308	284	54	69.2	.2
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DENVER—BOULDER—GREELEY, CO CMSA									
71	Arts, entertainment, & recreation	163	214 169	204 389	67 388	15 404	3 555	14.9	5.0
711	Performing arts, spectator sports, & related industries	52	D	D	D	D	g	D	D
7111	Performing arts companies	43	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	24 027	23 522	7 318	1 890	371	1.9	.1
711110	Theater companies & dinner theaters	14	24 027	23 522	7 318	1 890	371	1.9	.1
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	D	e	D	D
71112	Dance companies	9	D	D	D	D	c	D	D
711120	Dance companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	19	13 063	11 096	5 989	1 647	438	65.2	.1
711130	Musical groups & artists	19	13 063	11 096	5 989	1 647	438	65.2	.1
7111301	Symphony orchestras & chamber music organizations	8	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 ...	9	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	34	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	34	D	D	D	D	e	D	D
71211	Museums	23	D	D	D	D	c	D	D
712110	Museums	23	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	77	83 927	82 810	31 845	6 091	1 462	18.4	7.2
7139	Other amusement & recreation services	77	83 927	82 810	31 845	6 091	1 462	18.4	7.2
71391	Golf courses & country clubs	13	53 001	53 670	22 268	4 135	976	2.3	—
713910	Golf courses & country clubs	13	53 001	53 670	22 268	4 135	976	2.3	—
71394	Fitness & recreational sports centers	35	18 427	17 600	6 290	1 345	366	36.1	13.5
713940	Fitness & recreational sports centers	35	18 427	17 600	6 290	1 345	366	36.1	13.5
71399	All other amusement & recreation industries	29	12 499	11 540	3 287	611	120	60.4	28.6
713990	All other amusement & recreation industries	29	12 499	11 540	3 287	611	120	60.4	28.6
Boulder—Longmont, CO PMSA									
71	Arts, entertainment, & recreation	23	28 983	27 984	9 602	2 032	437	8.1	4.4
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	3	D	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	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	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	D	b	D	D
Denver, CO PMSA									
71	Arts, entertainment, & recreation	133	178 603	169 799	55 807	12 976	2 913	15.9	5.3
711	Performing arts, spectator sports, & related industries	39	70 758	68 805	20 689	5 791	1 315	14.2	.1
7111	Performing arts companies	31	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	c	D	D
71112	Dance companies	6	D	D	D	D	c	D	D
711120	Dance companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	c	D	D
711130	Musical groups & artists	13	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	f	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	DENVER—BOULDER—GREELEY, CO CMSA—Con.								
	Denver, CO PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
712	Museums, historical sites, & similar institutions	27	33 414	27 685	7 462	1 823	322	12.6	13.7
7121	Museums, historical sites, & similar institutions	27	33 414	27 685	7 462	1 823	322	12.6	13.7
71211	Museums	18	D	D	D	D	c	D	D
712110	Museums	18	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	74 431	73 309	27 656	5 362	1 276	18.9	6.5
7139	Other amusement & recreation services	67	74 431	73 309	27 656	5 362	1 276	18.9	6.5
71391	Golf courses & country clubs	10	45 191	45 856	18 584	3 482	806	.7	—
713910	Golf courses & country clubs	10	45 191	45 856	18 584	3 482	806	.7	—
71394	Fitness & recreational sports centers	34	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	34	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	23	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	D	c	D	D
	Greeley, CO PMSA								
71	Arts, entertainment, & recreation	7	6 583	6 606	1 979	396	205	19.7	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	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
	FORT COLLINS—LOVELAND, CO MSA								
71	Arts, entertainment, & recreation	23	5 142	4 785	1 396	274	246	32.8	12.2
712	Museums, historical sites, & similar institutions	7	2 889	2 567	649	133	40	25.6	3.2
7121	Museums, historical sites, & similar institutions	7	2 889	2 567	649	133	40	25.6	3.2
71219	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
	GRAND JUNCTION, CO MSA								
71	Arts, entertainment, & recreation	13	4 940	4 957	2 010	425	119	14.8	.6
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	D	b	D	D
	PUEBLO, CO MSA								
71	Arts, entertainment, & recreation	10	6 631	6 218	2 474	533	194	7.5	1.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	4 235	4 163	1 835	375	150	11.8	.7
7139	Other amusement & recreation services	6	4 235	4 163	1 835	375	150	11.8	.7
	AREA OUTSIDE COLORADO METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	111	26 565	24 981	8 254	1 522	489	43.6	15.8
711	Performing arts, spectator sports, & related industries	18	D	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	49	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	49	D	D	D	D	c	D	D
71211	Museums	38	D	D	D	D	c	D	D
712110	Museums	38	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	AREA OUTSIDE COLORADO METROPOLITAN AREAS—Con.								
	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	44	D	D	D	D	e	D	D
7139	Other amusement & recreation services	44	D	D	D	D	e	D	D
71391	Golf courses & country clubs	16	D	D	D	D	c	D	D
713910	Golf courses & country clubs	16	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	15	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADAMS COUNTY, CO							
	Arts, entertainment, & recreation	48	41 505	9 412	2 028	805	12.1	6.3
711	Performing arts, spectator sports, & related industries	10	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	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 284	1 107	254	158	21.4	22.3
713940	Fitness & recreational sports centers	13	4 284	1 107	254	158	21.4	22.3
71395	Bowling centers	9	4 196	1 191	303	125	12.5	1.5
713950	Bowling centers	9	4 196	1 191	303	125	12.5	1.5
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
71	ALAMOSA COUNTY, CO							
	Arts, entertainment, & recreation	7	1 378	488	126	49	40.5	37.7
71	ARAPAHOE COUNTY, CO							
	Arts, entertainment, & recreation	143	228 908	87 725	30 680	2 939	8.4	11.3
711	Performing arts, spectator sports, & related industries	45	136 899	62 707	24 648	700	8.2	.4
7111	Performing arts companies	7	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	37 207	4 026	983	374	14.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	37 207	4 026	983	374	14.2	—
711320	Promoters of performing arts, sports, & similar events w/o facil	6	37 207	4 026	983	374	14.2	—
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	98	92 009	25 018	6 032	2 239	8.6	27.6
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	9	15 765	5 606	1 134	354	14.4	55.7
713910	Golf courses & country clubs	9	15 765	5 606	1 134	354	14.4	55.7
71394	Fitness & recreational sports centers	39	50 664	13 159	3 466	1 376	2.9	23.3
713940	Fitness & recreational sports centers	39	50 664	13 159	3 466	1 376	2.9	23.3
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	11	9 456	2 567	634	217	9.2	6.6
713950	Bowling centers	11	9 456	2 567	634	217	9.2	6.6
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARCHULETA COUNTY, CO								
71	Arts, entertainment, & recreation	11	7 283	2 358	824	259	8.8	8.3
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BACA COUNTY, CO								
71	Arts, entertainment, & recreation	3	409	110	20	13	—	49.6
BENT COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOULDER COUNTY, CO								
71	Arts, entertainment, & recreation	128	73 107	23 591	6 009	1 720	26.7	5.3
711	Performing arts, spectator sports, & related industries	56	24 350	10 644	2 911	249	27.0	4.1
7111	Performing arts companies	13	7 188	2 547	626	167	9.3	6.8
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	68	47 571	12 728	3 053	1 454	26.6	6.0
7139	Other amusement & recreation services	58	D	D	D	g	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
713940	Fitness & recreational sports centers	31	12 708	4 922	1 094	693	28.2	.2
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
713990	All other amusement & recreation industries	15	17 034	2 498	464	151	23.1	10.9
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
CHAFFEE COUNTY, CO								
71	Arts, entertainment, & recreation	18	12 238	3 779	1 059	335	22.5	4.5
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
CLEAR CREEK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
CONEJOS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUSTER COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DELTA COUNTY, CO								
71	Arts, entertainment, & recreation	11	12 900	4 266	110	31	4.8	1.4
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER COUNTY, CO								
71	Arts, entertainment, & recreation	150	291 819	146 781	29 421	1 772	6.4	2.9
711	Performing arts, spectator sports, & related industries	80	225 600	127 408	25 613	824	4.0	.8
7111	Performing arts companies	12	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	a	D	D
711110	Theater companies & dinner theaters	5	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
711320	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
7114	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	39	D	D	D	c	D	D
71151	Independent artists, writers, & performers	39	D	D	D	c	D	D
711510	Independent artists, writers, & performers	39	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	69	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71394	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
713940	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
71395	Bowling centers	6	3 331	1 029	263	134	44.4	—
713950	Bowling centers	6	3 331	1 029	263	134	44.4	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 783	1 195	264	73	13.2	—
DOUGLAS COUNTY, CO								
71	Arts, entertainment, & recreation	43	28 856	9 688	1 846	573	8.9	2.5
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	8	16 615	5 696	1 152	270	—	1.4
713910	Golf courses & country clubs	8	16 615	5 696	1 152	270	—	1.4
71394	Fitness & recreational sports centers	6	3 814	2 113	383	206	8.2	2.0
713940	Fitness & recreational sports centers	6	3 814	2 113	383	206	8.2	2.0
EAGLE COUNTY, CO								
71	Arts, entertainment, & recreation	50	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	39	D	D	D	h	D	D
7139	Other amusement & recreation services	39	D	D	D	h	D	D
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
71392	Skiing facilities	6	D	D	D	h	D	D
713920	Skiing facilities	6	D	D	D	h	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
ELBERT COUNTY, CO								
71	Arts, entertainment, & recreation	5	2 458	396	72	38	5.4	61.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EL PASO COUNTY, CO								
71	Arts, entertainment, & recreation	150	85 351	23 783	4 751	1 861	18.0	7.8
711	Performing arts, spectator sports, & related industries	50	28 753	5 835	1 004	323	11.7	1.6
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	9	12 752	2 282	307	114	9.4	—
71121	Spectator sports	9	12 752	2 282	307	114	9.4	—
711212	Racetracks	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	8 741	1 132	275	42	1.1	3.2
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
712	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
7121	Museums, historical sites, & similar institutions	4	6 200	1 460	240	152	22.3	—
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	96	50 398	16 488	3 507	1 386	21.0	12.2
7131	Amusement parks & arcades	12	4 707	1 773	240	98	32.4	12.7
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
713910	Golf courses & country clubs	7	6 515	3 511	643	124	9.9	—
71394	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
713940	Fitness & recreational sports centers	38	23 693	7 551	1 781	681	6.1	17.4
71395	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
713950	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
71399	All other amusement & recreation industries	23	D	D	D	e	D	D
713990	All other amusement & recreation industries	23	D	D	D	e	D	D
FREMONT COUNTY, CO								
71	Arts, entertainment, & recreation	14	9 957	2 694	326	109	13.4	1.7
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	2 408	1 005	25	7	37.7	—
713990	All other amusement & recreation industries	8	2 408	1 005	25	7	37.7	—
GARFIELD COUNTY, CO								
71	Arts, entertainment, & recreation	18	5 529	1 651	297	214	57.0	35.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
GILPIN COUNTY, CO								
71	Arts, entertainment, & recreation	26	258 797	58 198	14 479	2 611	2.6	—
713	Amusement, gambling, & recreation industries	26	258 797	58 198	14 479	2 611	2.6	—
7132	Gambling industries	26	258 797	58 198	14 479	2 611	2.6	—
71321	Casinos (except casino hotels)	25	D	D	D	h	D	D
713210	Casinos (except casino hotels)	25	D	D	D	h	D	D
GRAND COUNTY, CO								
71	Arts, entertainment, & recreation	23	41 531	15 474	5 227	1 534	5.0	.3
713	Amusement, gambling, & recreation industries	23	41 531	15 474	5 227	1 534	5.0	.3
7139	Other amusement & recreation services	22	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
GUNNISON COUNTY, CO								
71	Arts, entertainment, & recreation	25	5 729	1 830	277	113	46.7	12.3
713	Amusement, gambling, & recreation industries	22	5 526	1 774	268	109	46.9	12.8
7139	Other amusement & recreation services	22	5 526	1 774	268	109	46.9	12.8
71399	All other amusement & recreation industries	13	1 571	459	32	8	99.7	.3
713990	All other amusement & recreation industries	13	1 571	459	32	8	99.7	.3
HINSDALE COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
HUERFANO COUNTY, CO								
71	Arts, entertainment, & recreation	4	1 840	386	48	16	51.8	—
713	Amusement, gambling, & recreation industries	4	1 840	386	48	16	51.8	—
7139	Other amusement & recreation services	4	1 840	386	48	16	51.8	—
JACKSON COUNTY, CO								
71	Arts, entertainment, & recreation	4	364	57	9	5	100.0	—
JEFFERSON COUNTY, CO								
71	Arts, entertainment, & recreation	157	121 074	33 522	7 925	2 505	9.9	3.5
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	3 456	902	198	97	46.4	3.5
71151	Independent artists, writers, & performers	25	3 456	902	198	97	46.4	3.5
711510	Independent artists, writers, & performers	25	3 456	902	198	97	46.4	3.5
713	Amusement, gambling, & recreation industries	113	109 195	30 918	7 390	2 328	8.7	3.8
7131	Amusement parks & arcades	11	6 314	2 102	392	212	15.8	1.5
71312	Amusement arcades	8	4 780	1 291	316	155	1.9	2.0
713120	Amusement arcades	8	4 780	1 291	316	155	1.9	2.0
7132	Gambling industries	9	D	D	D	f	D	D
7139	Other amusement & recreation services	93	D	D	D	g	D	D
71391	Golf courses & country clubs	5	5 575	1 878	273	72	—	9.4
713910	Golf courses & country clubs	5	5 575	1 878	273	72	—	9.4
71394	Fitness & recreational sports centers	43	28 287	9 094	2 269	942	12.1	1.4
713940	Fitness & recreational sports centers	43	28 287	9 094	2 269	942	12.1	1.4
71395	Bowling centers	16	12 838	3 661	1 024	378	8.6	.9
713950	Bowling centers	16	12 838	3 661	1 024	378	8.6	.9
71399	All other amusement & recreation industries	28	6 773	1 597	243	122	53.2	4.3
713990	All other amusement & recreation industries	28	6 773	1 597	243	122	53.2	4.3
KIT CARSON COUNTY, CO								
71	Arts, entertainment, & recreation	5	555	86	10	7	51.4	21.1
LAKE COUNTY, CO								
71	Arts, entertainment, & recreation	5	2 574	949	300	101	8.4	—
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
LA PLATA COUNTY, CO								
71	Arts, entertainment, & recreation	40	8 588	2 428	439	186	56.9	6.2
713	Amusement, gambling, & recreation industries	32	6 708	1 896	341	162	51.6	8.0
7139	Other amusement & recreation services	31	D	D	D	c	D	D
71399	All other amusement & recreation industries	22	3 077	792	100	47	68.5	9.1
713990	All other amusement & recreation industries	22	3 077	792	100	47	68.5	9.1
LARIMER COUNTY, CO								
71	Arts, entertainment, & recreation	80	41 476	10 943	2 303	1 012	19.9	11.6
711	Performing arts, spectator sports, & related industries	28	D	D	D	e	D	D
7111	Performing arts companies	8	3 437	641	176	65	—	28.5
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	4	1 461	306	62	21	—	43.4
711130	Musical groups & artists	4	1 461	306	62	21	—	43.4
7111309	Other music groups & artists	4	1 461	306	62	21	—	43.4
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7115	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
71151	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
711510	Independent artists, writers, & performers	13	3 067	562	89	23	39.6	—
713	Amusement, gambling, & recreation industries	50	23 940	7 363	1 471	727	25.7	1.8
7139	Other amusement & recreation services	46	22 269	7 162	1 412	691	21.6	2.0
71391	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
713910	Golf courses & country clubs	6	6 417	2 446	443	125	18.0	—
71394	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
713940	Fitness & recreational sports centers	20	8 954	2 930	718	487	16.6	1.1
71395	Bowling centers	4	2 677	780	212	69	14.9	—
713950	Bowling centers	4	2 677	780	212	69	14.9	—
71399	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0
713990	All other amusement & recreation industries	13	3 068	795	25	6	29.9	11.0

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							From administrative records ¹	Estimated ²
LAS ANIMAS COUNTY, CO								
71	Arts, entertainment, & recreation	4	731	136	29	9	33.7	65.3
LOGAN COUNTY, CO								
71	Arts, entertainment, & recreation	8	1 338	310	65	28	57.4	7.8
MESA COUNTY, CO								
71	Arts, entertainment, & recreation	39	11 486	4 060	538	275	27.1	1.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
713940	Fitness & recreational sports centers	8	2 493	796	180	94	11.4	—
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
MOFFAT COUNTY, CO								
71	Arts, entertainment, & recreation	6	1 018	196	26	18	35.4	21.6
MONTEZUMA COUNTY, CO								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
MONTROSE COUNTY, CO								
71	Arts, entertainment, & recreation	9	1 540	411	99	46	74.0	8.0
MORGAN COUNTY, CO								
71	Arts, entertainment, & recreation	6	930	192	61	29	11.9	—
OTERO COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OURAY COUNTY, CO								
71	Arts, entertainment, & recreation	10	1 634	480	55	23	82.1	12.2
PARK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
PHILLIPS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PITKIN COUNTY, CO								
71	Arts, entertainment, & recreation	32	90 933	28 231	9 189	2 504	5.9	1.2
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	88 099	27 978	9 134	2 488	3.6	1.2
7139	Other amusement & recreation services	23	88 099	27 978	9 134	2 488	3.6	1.2
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71392	Skiing facilities	5	D	D	D	g	D	D
713920	Skiing facilities	5	D	D	D	g	D	D
71394	Fitness & recreational sports centers	7	11 448	4 685	975	261	6.0	.2
713940	Fitness & recreational sports centers	7	11 448	4 685	975	261	6.0	.2
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
PROWERS COUNTY, CO								
71	Arts, entertainment, & recreation	5	719	177	46	24	3.6	22.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PUEBLO COUNTY, CO								
71	Arts, entertainment, & recreation	36	50 450	5 468	1 294	483	9.0	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
713940	Fitness & recreational sports centers	9	1 806	569	128	128	42.7	1.3
RIO BLANCO COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIO GRANDE COUNTY, CO								
71	Arts, entertainment, & recreation	6	1 021	327	56	33	94.0	6.0
ROUTT COUNTY, CO								
71	Arts, entertainment, & recreation	25	39 531	9 233	3 100	884	9.5	.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7139	Other amusement & recreation services	18	D	D	D	f	D	D
71392	Skating facilities	3	D	D	D	f	D	D
713920	Skating facilities	3	D	D	D	f	D	D
SAN JUAN COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAN MIGUEL COUNTY, CO								
71	Arts, entertainment, & recreation	12	13 404	7 408	1 797	591	.6	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
SEDGWICK COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMMIT COUNTY, CO								
71	Arts, entertainment, & recreation	22	97 557	23 060	8 128	2 017	3.7	49.1
713	Amusement, gambling, & recreation industries	20	D	D	D	g	D	D
7139	Other amusement & recreation services	20	D	D	D	g	D	D
71392	Skating facilities	3	D	D	D	g	D	D
713920	Skating facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
TELLER COUNTY, CO								
71	Arts, entertainment, & recreation	23	58 008	15 555	3 186	862	.7	.1
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	16	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WELD COUNTY, CO								
71	Arts, entertainment, & recreation	44	15 505	3 852	897	372	40.2	6.4
711	Performing arts, spectator sports, & related industries	15	7 778	1 578	347	70	28.4	9.0
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	7 727	2 274	550	302	52.0	3.7
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
713940	Fitness & recreational sports centers	13	3 637	1 357	331	208	28.6	3.9
71399	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1
713990	All other amusement & recreation industries	7	1 615	304	77	34	90.9	9.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YUMA COUNTY, CO								
71	Arts, entertainment, & recreation	4	482	106	31	22	79.3	—

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALAMOSA, CO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ARVADA, CO *								
71	Arts, entertainment, & recreation	18	7 021	2 432	607	234	17.1	5.2
713	Amusement, gambling, & recreation industries	12	5 742	2 050	532	212	12.9	6.3
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
713940	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
ARVADA, CO (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	18	7 021	2 432	607	234	17.1	5.2
713	Amusement, gambling, & recreation industries	12	5 742	2 050	532	212	12.9	6.3
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
713940	Fitness & recreational sports centers	7	4 039	1 570	415	158	16.1	4.5
ASPEN, CO								
71	Arts, entertainment, & recreation	21	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	g	D	D
7139	Other amusement & recreation services	17	D	D	D	g	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
AURORA, CO *								
71	Arts, entertainment, & recreation	56	40 915	10 474	2 333	901	7.8	21.8
711	Performing arts, spectator sports, & related industries	9	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	47	D	D	D	f	D	D
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	19	15 400	4 032	962	460	5.0	20.1
713940	Fitness & recreational sports centers	19	15 400	4 032	962	460	5.0	20.1
71395	Bowling centers	7	5 227	1 472	358	114	20.7	12.0
713950	Bowling centers	7	5 227	1 472	358	114	20.7	12.0
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
AURORA, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AURORA, CO (ARAPAHOE COUNTY PART) *								
71	Arts, entertainment, & recreation	53	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	45	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	D	D	D	e	D	D
713940	Fitness & recreational sports centers	18	D	D	D	e	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
BERTHOUD, CO *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BERTHOUD, CO (LARIMER COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOULDER, CO								
71	Arts, entertainment, & recreation	53	34 651	13 465	3 609	692	22.2	1.5
711	Performing arts, spectator sports, & related industries	28	17 809	9 112	2 680	189	28.3	1.4
7111	Performing arts companies	7	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	9 182	3 546	769	441	15.5	.2
713940	Fitness & recreational sports centers	16	9 182	3 546	769	441	15.5	.2
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
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	a	D	D
BRIGHTON, CO *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIGHTON, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIGHTON, CO (WELD COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOMFIELD, CO *								
71	Arts, entertainment, & recreation	10	4 041	1 240	260	104	25.9	12.3
713	Amusement, gambling, & recreation industries	6	3 610	1 126	240	102	21.6	13.8
7139	Other amusement & recreation services	6	3 610	1 126	240	102	21.6	13.8
BROOMFIELD, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BROOMFIELD, CO (BOULDER COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	3 610	1 126	240	102	21.6	13.8
7139	Other amusement & recreation services	6	3 610	1 126	240	102	21.6	13.8

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
BRUSH, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURLINGTON, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CANON CITY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
CARBONDALE, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CASTLE ROCK, CO								
71	Arts, entertainment, & recreation	6	9 526	3 154	708	133	4.9	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
CHERRY HILLS VILLAGE, CO								
71	Arts, entertainment, & recreation	7	8 226	2 520	428	141	11.1	67.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
COLORADO SPRINGS, CO								
71	Arts, entertainment, & recreation	122	66 129	18 597	3 954	1 522	18.1	9.4
711	Performing arts, spectator sports, & related industries	38	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	44 425	14 224	3 157	1 249	21.1	13.6
7139	Other amusement & recreation services	70	D	D	D	g	D	D
71394	Fitness & recreational sports centers	36	D	D	D	f	D	D
713940	Fitness & recreational sports centers	36	D	D	D	f	D	D
71395	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
713950	Bowling centers	10	6 009	1 564	405	193	16.9	9.3
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
COMMERCE CITY, CO								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
CORTEZ, CO								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
CRAIG, CO								
71	Arts, entertainment, & recreation	3	251	103	13	6	—	87.6

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DENVER, CO								
71	Arts, entertainment, & recreation	150	291 819	146 781	29 421	1 772	6.4	2.9
711	Performing arts, spectator sports, & related industries	80	225 600	127 408	25 613	824	4.0	.8
7111	Performing arts companies	12	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	a	D	D
711110	Theater companies & dinner theaters	5	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
711320	Promoters of performing arts, sports, & similar events w/o facil	11	11 076	5 012	1 469	45	4.5	3.3
7114	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	39	D	D	D	c	D	D
71151	Independent artists, writers, & performers	39	D	D	D	c	D	D
711510	Independent artists, writers, & performers	39	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	69	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71394	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
713940	Fitness & recreational sports centers	28	17 778	7 440	2 063	452	18.1	35.7
71395	Bowling centers	6	3 331	1 029	263	134	44.4	—
713950	Bowling centers	6	3 331	1 029	263	134	44.4	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 783	1 195	264	73	13.2	—
DURANGO, CO								
71	Arts, entertainment, & recreation	19	5 132	1 541	235	109	44.7	9.5
713	Amusement, gambling, & recreation industries	15	4 510	1 446	230	107	45.4	10.8
7139	Other amusement & recreation services	14	D	D	D	c	D	D
EDGEWATER, CO								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ENGLEWOOD, CO								
71	Arts, entertainment, & recreation	12	9 992	2 297	505	274	22.4	1.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
ESTES PARK, CO								
71	Arts, entertainment, & recreation	5	2 144	405	44	12	37.7	29.6
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
FLORENCE, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FORT COLLINS, CO								
71	Arts, entertainment, & recreation	26	14 345	4 113	1 049	529	22.1	22.4
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	6 559	2 168	525	368	13.1	1.5
713940	Fitness & recreational sports centers	13	6 559	2 168	525	368	13.1	1.5
FORT LUPTON, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
FORT MORGAN, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOUNTAIN, CO								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
FRUITA, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLENDALE, CO								
71	Arts, entertainment, & recreation	6	14 407	2 241	514	186	46.1	.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
GLENWOOD SPRINGS, CO								
71	Arts, entertainment, & recreation	8	1 746	448	53	34	72.5	4.8
713	Amusement, gambling, & recreation industries	8	1 746	448	53	34	72.5	4.8
7139	Other amusement & recreation services	8	1 746	448	53	34	72.5	4.8
GOLDEN, CO								
71	Arts, entertainment, & recreation	8	20 141	6 089	1 490	307	5.4	.6
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
GRAND JUNCTION, CO								
71	Arts, entertainment, & recreation	18	7 194	2 755	401	208	14.7	.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
GREELEY, CO								
71	Arts, entertainment, & recreation	25	6 064	1 977	487	260	38.2	4.7
713	Amusement, gambling, & recreation industries	21	5 675	1 888	466	252	34.6	5.1
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
GREENWOOD VILLAGE, CO								
71	Arts, entertainment, & recreation	10	18 282	6 060	1 684	576	2.2	7.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
GUNNISON, CO								
71	Arts, entertainment, & recreation	5	619	113	3	2	100.0	—
LAFAYETTE, CO								
71	Arts, entertainment, & recreation	4	796	291	70	34	9.8	—

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							From administrative records ¹	Estimated ²
LA JUNTA, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKEWOOD, CO								
71	Arts, entertainment, & recreation	44	50 656	12 216	3 154	957	6.5	3.6
711	Performing arts, spectator sports, & related industries	14	4 893	907	211	103	20.7	.3
713	Amusement, gambling, & recreation industries	30	45 763	11 309	2 943	854	4.9	3.9
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	9 959	2 974	756	363	13.3	1.9
713940	Fitness & recreational sports centers	16	9 959	2 974	756	363	13.3	1.9
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
LAMAR, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAS ANIMAS, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEADVILLE, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LITTLETON, CO *								
71	Arts, entertainment, & recreation	14	8 656	2 243	474	183	12.5	2.0
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
713940	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
LITTLETON, CO (ARAPAHOE COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
713940	Fitness & recreational sports centers	5	1 734	692	116	80	16.9	4.7
LITTLETON, CO (DOUGLAS COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
LITTLETON, CO (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONGMONT, CO *								
71	Arts, entertainment, & recreation	22	12 590	2 505	571	278	19.8	3.3
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
713940	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
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
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
LONGMONT, CO (BOULDER COUNTY PART) *								
71	Arts, entertainment, & recreation	22	12 590	2 505	571	278	19.8	3.3
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
713940	Fitness & recreational sports centers	7	2 161	829	205	150	36.6	—
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
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LOUISVILLE, CO								
71	Arts, entertainment, & recreation	7	1 000	489	112	39	24.5	12.6
LOVELAND, CO								
71	Arts, entertainment, & recreation	9	3 058	606	141	73	27.7	—
711	Performing arts, spectator sports, & related industries	4	1 313	155	32	7	31.3	—
713	Amusement, gambling, & recreation industries	5	1 745	451	109	66	25.0	—
7139	Other amusement & recreation services	5	1 745	451	109	66	25.0	—
MANITOU SPRINGS, CO								
71	Arts, entertainment, & recreation	5	2 801	1 146	159	119	73.7	2.0
MONTE VISTA, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTROSE, CO								
71	Arts, entertainment, & recreation	5	1 281	358	89	30	68.7	9.6
NORTHGLENN, CO *								
71	Arts, entertainment, & recreation	5	2 953	804	187	97	.5	21.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
NORTHGLENN, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	5	2 953	804	187	97	.5	21.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
PARKER, CO								
71	Arts, entertainment, & recreation	4	805	438	95	24	16.3	34.9
PUEBLO, CO								
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	12 894	2 628	595	269	31.1	.3
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
RIFLE, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SALIDA, CO								
71	Arts, entertainment, & recreation	4	1 986	426	53	17	16.2	16.6
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
SHERIDAN, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEAMBOAT SPRINGS, CO								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7139	Other amusement & recreation services	12	D	D	D	f	D	D
71392	Skiing facilities	3	D	D	D	f	D	D
713920	Skiing facilities	3	D	D	D	f	D	D
STERLING, CO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
THORNTON, CO *								
71	Arts, entertainment, & recreation	12	7 588	1 859	394	194	16.4	9.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
THORNTON, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	12	7 588	1 859	394	194	16.4	9.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
TRINIDAD, CO								
71	Arts, entertainment, & recreation	4	731	136	29	9	33.7	65.3
VAIL, CO								
71	Arts, entertainment, & recreation	14	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	g	D	D
7139	Other amusement & recreation services	10	D	D	D	g	D	D
71392	Skiing facilities	4	D	D	D	g	D	D
713920	Skiing facilities	4	D	D	D	g	D	D
WESTMINSTER, CO *								
71	Arts, entertainment, & recreation	13	8 364	2 814	639	263	26.0	—
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 896	735	183	101	5.4	—
713940	Fitness & recreational sports centers	7	3 896	735	183	101	5.4	—
WESTMINSTER, CO (ADAMS COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 244	1 443	284	110	92.0	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WESTMINSTER, CO (JEFFERSON COUNTY PART) *								
71	Arts, entertainment, & recreation	7	6 120	1 371	355	153	1.8	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WHEAT RIDGE, CO								
71	Arts, entertainment, & recreation	15	4 173	1 128	245	96	60.8	—
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
WINDSOR, CO *								
71	Arts, entertainment, & recreation	3	942	154	36	27	100.0	—
WINDSOR, CO (WELD COUNTY PART) *								
71	Arts, entertainment, & recreation	3	942	154	36	27	100.0	—
WOODLAND PARK, CO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
YUMA, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ADAMS COUNTY, CO								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	1 818	405	93	39	20.7	51.4
713990	All other amusement & recreation industries	6	1 818	405	93	39	20.7	51.4
BALANCE OF ALAMOSA COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF ARAPAHOE COUNTY, CO								
71	Arts, entertainment, & recreation	43	137 417	63 445	24 993	756	3.4	7.1
711	Performing arts, spectator sports, & related industries	23	D	D	D	f	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	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	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BALANCE OF ARCHULETA COUNTY, CO								
71	Arts, entertainment, & recreation	11	7 283	2 358	824	259	8.8	8.3
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BALANCE OF BACA COUNTY, CO								
71	Arts, entertainment, & recreation	3	409	110	20	13	—	49.6
BALANCE OF BOULDER COUNTY, CO								
71	Arts, entertainment, & recreation	33	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	f	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	a	D	D
BALANCE OF CHAFFEE COUNTY, CO								
71	Arts, entertainment, & recreation	14	10 252	3 353	1 006	318	23.7	2.2
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF CLEAR CREEK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
BALANCE OF CONEJOS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CUSTER COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DELTA COUNTY, CO								
71	Arts, entertainment, & recreation	11	12 900	4 266	110	31	4.8	1.4
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, CO								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
BALANCE OF EAGLE COUNTY, CO								
71	Arts, entertainment, & recreation	36	95 345	57 232	5 079	1 181	5.0	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	g	D	D
7139	Other amusement & recreation services	29	D	D	D	g	D	D
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF ELBERT COUNTY, CO								
71	Arts, entertainment, & recreation	5	2 458	396	72	38	5.4	61.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
BALANCE OF EL PASO COUNTY, CO								
71	Arts, entertainment, & recreation	21	D	D	D	c	D	D
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
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF FREMONT COUNTY, CO								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF GARFIELD COUNTY, CO								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
BALANCE OF GILPIN COUNTY, CO								
71	Arts, entertainment, & recreation	26	258 797	58 198	14 479	2 611	2.6	-
713	Amusement, gambling, & recreation industries	26	258 797	58 198	14 479	2 611	2.6	-
7132	Gambling industries	26	258 797	58 198	14 479	2 611	2.6	-
71321	Casinos (except casino hotels)	25	D	D	D	h	D	D
713210	Casinos (except casino hotels)	25	D	D	D	h	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GRAND COUNTY, CO								
71	Arts, entertainment, & recreation	23	41 531	15 474	5 227	1 534	5.0	.3
713	Amusement, gambling, & recreation industries	23	41 531	15 474	5 227	1 534	5.0	.3
7139	Other amusement & recreation services	22	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF GUNNISON COUNTY, CO								
71	Arts, entertainment, & recreation	20	5 110	1 717	274	111	40.3	13.8
713	Amusement, gambling, & recreation industries	17	4 907	1 661	265	107	40.2	14.4
7139	Other amusement & recreation services	17	4 907	1 661	265	107	40.2	14.4
BALANCE OF HINSDALE COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HUERFANO COUNTY, CO								
71	Arts, entertainment, & recreation	4	1 840	386	48	16	51.8	—
713	Amusement, gambling, & recreation industries	4	1 840	386	48	16	51.8	—
7139	Other amusement & recreation services	4	1 840	386	48	16	51.8	—
BALANCE OF JACKSON COUNTY, CO								
71	Arts, entertainment, & recreation	4	364	57	9	5	100.0	—
BALANCE OF JEFFERSON COUNTY, CO								
71	Arts, entertainment, & recreation	63	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	f	D	D
7131	Amusement parks & arcades	7	D	D	D	c	D	D
71312	Amusement arcades	4	D	D	D	c	D	D
713120	Amusement arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	11	10 085	3 757	893	327	7.3	.1
713940	Fitness & recreational sports centers	11	10 085	3 757	893	327	7.3	.1
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
BALANCE OF KIT CARSON COUNTY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF LA PLATA COUNTY, CO								
71	Arts, entertainment, & recreation	21	3 456	887	204	77	74.9	1.4
713	Amusement, gambling, & recreation industries	17	2 198	450	111	55	64.2	2.1
7139	Other amusement & recreation services	17	2 198	450	111	55	64.2	2.1
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LARIMER COUNTY, CO								
71	Arts, entertainment, & recreation	39	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MESA COUNTY, CO								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	1 568	430	19	7	90.6	9.4
713990	All other amusement & recreation industries	11	1 568	430	19	7	90.6	9.4
BALANCE OF MOFFAT COUNTY, CO								
71	Arts, entertainment, & recreation	3	767	93	13	12	D	—
BALANCE OF MONTEZUMA COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF MONTROSE COUNTY, CO								
71	Arts, entertainment, & recreation	4	259	53	10	16	100.0	—
BALANCE OF MORGAN COUNTY, CO								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF OTERO COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OURAY COUNTY, CO								
71	Arts, entertainment, & recreation	10	1 634	480	55	23	82.1	12.2
BALANCE OF PARK COUNTY, CO								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF PHILLIPS COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF PITKIN COUNTY, CO								
71	Arts, entertainment, & recreation	11	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
BALANCE OF PROWERS COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PUEBLO COUNTY, CO								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF RIO BLANCO COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RIO GRANDE COUNTY, CO								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF ROUTT COUNTY, CO								
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
BALANCE OF SAN JUAN COUNTY, CO								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF SAN MIGUEL COUNTY, CO								
71	Arts, entertainment, & recreation	12	13 404	7 408	1 797	591	.6	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
BALANCE OF SEDGWICK COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SUMMIT COUNTY, CO								
71	Arts, entertainment, & recreation	22	97 557	23 060	8 128	2 017	3.7	49.1
713	Amusement, gambling, & recreation industries	20	D	D	D	g	D	D
7139	Other amusement & recreation services	20	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
BALANCE OF TELLER COUNTY, CO								
71	Arts, entertainment, & recreation	18	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	f	D	D
7132	Gambling industries	16	D	D	D	f	D	D
BALANCE OF WELD COUNTY, CO								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	11	7 389	1 489	326	62	25.2	9.5
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
BALANCE OF YUMA COUNTY, CO								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7929 (pt) Actors and Actresses

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D.

Geographic Notes

COLORADO

Arvada is in Adams and Jefferson Counties.

Aurora is in Adams, Arapahoe, and Douglas Counties.

Berthoud is in Larimer and Weld Counties; it annexed into Weld County in December 1996.

Brighton is in Adams and Weld Counties.

Broomfield is in Adams, Boulder, Jefferson, and Weld Counties.

Littleton is in Arapahoe, Douglas, and Jefferson Counties.

Longmont is in Boulder and Weld Counties.

Northglenn is in Adams and Weld Counties.

Superior is in Boulder and Jefferson Counties.

Thornton is in Adams and Weld Counties.

Westminster is in Adams and Jefferson Counties.

Windsor is in Larimer and Weld Counties; it annexed into Larimer County in November 1994.

Appendix E. Metropolitan Areas

COLORADO

Boulder—Longmont, CO PMSA

Boulder County, CO

Colorado Springs, CO MSA

El Paso County, CO

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Denver—Boulder—Greeley, CO CMSA

Boulder—Longmont, CO PMSA

Boulder County, CO

Denver—Boulder—Greeley, CO CMSA—Con.

Denver, CO PMSA

Adams County, CO

Arapahoe County, CO

Denver County, CO

Douglas County, CO

Jefferson County, CO

Greeley, CO PMSA

Weld County, CO

Fort Collins—Loveland, CO MSA

Larimer County, CO

Grand Junction, CO MSA

Mesa County, CO

Greeley, CO PMSA

Weld County, CO

Pueblo, CO MSA

Pueblo County, CO

