

# United States: 2002

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## 2002 Economic Census

*Arts, Entertainment, and Recreation*

Geographic Area Series



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**2002 Economic Census**  
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-- Not applicable for this report.

# Introduction to the Economic Census

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## **PURPOSES AND USES OF THE ECONOMIC CENSUS**

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

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

- Policymaking agencies of the federal government use the data to monitor economic activity and to 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.

## **INDUSTRY CLASSIFICATIONS**

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers 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 Food Services
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), largely covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

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## **RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS**

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. 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 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

## **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. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

## **GEOGRAPHIC AREA CODING**

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, 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 administrative sources is used as a basis for coding.

## **AVAILABILITY OF ADDITIONAL DATA**

All results of the 2002 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

## **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

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from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some service trades in 1933. Censuses of construction, manufacturing, and the other business 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 and 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 report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. 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. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

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. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or 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 the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at [www.census.gov/econ/census02/guide](http://www.census.gov/econ/census02/guide). More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).



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# Arts, Entertainment, and Recreation

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## SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) 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.

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

Many of the “kinds of business” 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” in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

**Exclusions.** The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve arts, entertainment, and recreation establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These “nonemployers,” typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in *Nonemployer Statistics*. The contribution of nonemployers, relatively large for this sector, may be examined at [www.census.gov/nonemployerimpact](http://www.census.gov/nonemployerimpact).

**Definitions.** Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

## REPORTS

The following reports provide statistics on this sector.

**Industry Series.** There are three reports, each covering a group of related industries. The reports present, by kind of business for the United States, general statistics for establishments of firms

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with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

**Geographic Area Series.** There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

**Subject Series:**

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- **Establishment and Firm Size (Including Legal Form of Organization).** 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 of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll.
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

**ZIP Code Statistics.** This report presents data for establishments of firms with payroll by United States ZIP Code.

**Other reports.** Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics*, *Comparative Statistics*, *Bridge Between 2002 NAICS and 1997 NAICS*, *Business Expenses*, and the Survey of Business Owners reports.

**GEOGRAPHIC AREAS COVERED**

The level of geographic detail varies by report. Maps are available at [www.census.gov/econ2002maps](http://www.census.gov/econ2002maps). Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

1. The United States as a whole.
2. States and the District of Columbia.
3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
  - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
  - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.

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- c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.
  - d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. 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.
  5. Economic places.
    - a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
    - b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
    - c. 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 2000 Census of Population).
    - d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 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.

## **COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES**

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

## **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 Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors.

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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, as by the percentages shown in the tables. 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. More information on the reliability of the data is included in Appendix C, Methodology.

## **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. Techniques employed to limit disclosure are discussed at [www.census.gov/epcd/ec02/disclosure.htm](http://www.census.gov/epcd/ec02/disclosure.htm).

## **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, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas.

## **CONTACTS FOR DATA USERS**

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or [scb@census.gov](mailto:scb@census.gov).

## **ABBREVIATIONS AND SYMBOLS**

The following abbreviations and symbols are used with these data:

D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals
N	Not available or not comparable
S	Withheld because estimates did not meet publication standards
X	Not applicable
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
r	Revised
–	Represents zero (page image/print only)
(CC)	Consolidated city
(IC)	Independent city
CDP	Census designated place

**Table 1. Summary Statistics for the United States: 2002**

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Tax status and kind of business	Estab- lishments (number)	Receipts/ 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 receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>110 313</b>	<b>141 904 109</b>	<b>N</b>	<b>45 169 117</b>	<b>10 467 912</b>	<b>1 848 674</b>	<b>14.4</b>	<b>7.5</b>
711	Performing arts, spectator sports, and related industries .....	37 735	58 285 681	N	21 231 489	4 961 796	422 533	15.0	6.7
7111	Performing arts companies .....	9 303	10 863 631	N	3 266 513	760 037	138 221	15.9	6.9
71111	Theater companies and dinner theaters .....	3 583	5 417 407	N	1 589 851	372 423	72 487	12.7	6.5
711110	Theater companies and dinner theaters .....	3 583	5 417 407	N	1 589 851	372 423	72 487	12.7	6.5
7111101	Opera companies .....	178	722 639	N	321 554	73 213	10 615	4.4	1.6
7111102	Theater companies .....	3 222	4 226 895	N	1 144 298	271 651	52 703	14.6	7.8
7111103	Dinner theaters .....	183	467 873	N	123 999	27 559	9 169	7.8	2.2
71112	Dance companies .....	557	499 510	N	195 796	49 904	9 017	19.1	3.1
711120	Dance companies .....	557	499 510	N	195 796	49 904	9 017	19.1	3.1
71113	Musical groups and artists .....	4 594	4 070 627	N	1 266 910	287 427	49 050	20.4	8.5
711130	Musical groups and artists .....	4 594	4 070 627	N	1 266 910	287 427	49 050	20.4	8.5
7111301	Symphony orchestras and chamber music organizations .....	841	1 452 917	N	611 825	154 820	27 085	8.8	5.5
7111309	Other music groups and artists .....	3 753	2 617 710	N	655 085	132 607	21 965	26.9	10.1
71119	Other performing arts companies .....	569	876 087	N	213 956	50 283	7 667	13.4	4.2
711190	Other performing arts companies .....	569	876 087	N	213 956	50 283	7 667	13.4	4.2
7111901	Circuses .....	58	386 772	N	73 435	16 066	2 252	3.7	.9
7111909	Other performing arts companies (except circuses) .....	511	489 315	N	140 521	34 217	5 415	21.2	6.8
7112	Spectator sports .....	4 072	22 313 416	N	10 206 017	2 410 390	107 727	6.4	3.7
71121	Spectator sports .....	4 072	22 313 416	N	10 206 017	2 410 390	107 727	6.4	3.7
711211	Sports teams and clubs .....	674	13 025 050	N	8 546 471	2 026 889	40 746	4.9	2.3
7112111	Football clubs .....	67	4 573 049	N	2 768 279	674 922	6 722	4.1	.1
7112112	Baseball clubs .....	242	3 751 351	N	2 497 167	219 047	15 976	1.2	1.4
7112119	Other professional sports teams and clubs .....	365	4 700 650	N	3 281 025	1 132 920	18 048	8.7	5.0
711212	Racetracks .....	646	6 702 456	N	995 042	233 950	47 121	4.1	4.3
7112121	Dog racetrack operation .....	47	904 528	N	170 926	42 591	10 629	2.3	3.8
7112122	Auto racetrack operation .....	478	1 992 894	N	178 413	40 816	8 249	9.2	1.1
7112123	Horse racetrack operation .....	121	3 805 034	N	645 703	150 543	28 243	1.8	6.0
711219	Other spectator sports .....	2 752	2 585 910	N	664 504	149 551	19 860	20.3	9.6
7112191	Professional athletes .....	551	400 923	N	109 103	17 789	2 160	27.6	9.1
7112192	Racing (except racetrack operation) .....	2 201	2 184 987	N	555 401	131 762	17 700	19.0	9.7
7113	Promoters of performing arts, sports, and similar events .....	5 236	12 168 551	N	2 184 040	565 719	102 466	10.8	10.5
71131	Promoters of performing arts, sports, and similar events with facilities .....	1 699	5 315 254	N	1 218 146	297 826	71 314	6.3	12.1
711310	Promoters of performing arts, sports, and similar events with facilities .....	1 699	5 315 254	N	1 218 146	297 826	71 314	6.3	12.1
71132	Promoters of performing arts, sports, and similar events without facilities .....	3 537	6 853 297	N	965 894	267 893	31 152	14.3	9.3
711320	Promoters of performing arts, sports, and similar events without facilities .....	3 537	6 853 297	N	965 894	267 893	31 152	14.3	9.3
7114	Agents and managers for artists, athletes, entertainers and other public figures .....	3 262	3 602 288	N	1 251 493	291 620	17 291	28.0	8.2
71141	Agents and managers for artists, athletes, entertainers and other public figures .....	3 262	3 602 288	N	1 251 493	291 620	17 291	28.0	8.2
711410	Agents and managers for artists, athletes, entertainers and other public figures .....	3 262	3 602 288	N	1 251 493	291 620	17 291	28.0	8.2
7115	Independent artists, writers, and performers .....	15 862	9 337 795	N	4 323 426	934 030	56 828	35.0	8.0
71151	Independent artists, writers, and performers .....	15 862	9 337 795	N	4 323 426	934 030	56 828	35.0	8.0
711510	Independent artists, writers, and performers .....	15 862	9 337 795	N	4 323 426	934 030	56 828	35.0	8.0
712	Museums, historical sites, and similar institutions .....	6 663	8 607 959	N	2 935 152	703 957	123 098	6.5	4.0
7121	Museums, historical sites, and similar institutions .....	6 663	8 607 959	N	2 935 152	703 957	123 098	6.5	4.0
71211	Museums .....	4 533	5 907 767	N	1 999 583	485 980	82 061	5.2	3.9
712110	Museums .....	4 533	5 907 767	N	1 999 583	485 980	82 061	5.2	3.9
71212	Historical sites .....	999	550 650	N	184 994	41 862	10 277	12.8	6.8
712120	Historical sites .....	999	550 650	N	184 994	41 862	10 277	12.8	6.8
71213	Zoos and botanical gardens .....	558	1 789 048	N	628 540	149 531	25 323	7.7	3.0
712130	Zoos and botanical gardens .....	558	1 789 048	N	628 540	149 531	25 323	7.7	3.0
71219	Nature parks and other similar institutions .....	573	360 494	N	122 035	26 584	5 437	12.9	5.9
712190	Nature parks and other similar institutions .....	573	360 494	N	122 035	26 584	5 437	12.9	5.9
713	Amusement, gambling, and recreation industries .....	65 915	75 010 469	N	21 002 476	4 802 159	1 303 043	14.9	8.5
7131	Amusement parks and arcades .....	3 015	9 443 200	N	2 069 046	419 805	122 129	3.8	1.7
71311	Amusement and theme parks .....	444	8 174 048	N	1 737 986	344 255	92 543	1.4	.9
713110	Amusement and theme parks .....	444	8 174 048	N	1 737 986	344 255	92 543	1.4	.9
7131101	Waterparks .....	148	480 358	N	115 701	14 748	4 372	6.7	7.3
7131102	Amusement parks (except waterparks) .....	296	7 693 690	N	1 622 285	329 507	88 171	1.1	.5
71312	Amusement arcades .....	2 571	1 269 152	N	331 060	75 550	29 586	19.1	7.1
713120	Amusement arcades .....	2 571	1 269 152	N	331 060	75 550	29 586	19.1	7.1
7132	Gambling industries .....	2 072	18 892 878	N	3 596 304	863 585	157 576	3.0	13.1
71321	Casinos (except casino hotels) .....	356	12 386 830	N	2 531 905	608 346	105 792	.8	10.6
713210	Casinos (except casino hotels) .....	356	12 386 830	N	2 531 905	608 346	105 792	.8	10.6
71329	Other gambling industries .....	1 716	6 506 048	N	1 064 399	255 239	51 784	7.3	17.8
713290	Other gambling industries .....	1 716	6 506 048	N	1 064 399	255 239	51 784	7.3	17.8
7132901	Slot machine operators .....	331	1 758 687	N	206 223	49 868	10 475	9.1	7.1
7132902	Lottery, bingo, bookie, and other betting operation .....	1 385	4 747 361	N	858 176	205 371	41 309	6.6	21.8

See footnotes at end of table.

**Table 1. Summary Statistics for the United States: 2002—Con.**

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Tax status and kind of business	Establishments (number)	Receipts/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 receipts/revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ALL ESTABLISHMENTS—Con.</b>								
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries—Con.								
7139	Other amusement and recreation services .....	60 828	46 674 391	N	15 337 126	3 518 769	1 023 338	21.9	8.0
71391	Golf courses and country clubs .....	12 261	17 533 703	N	6 656 680	1 356 174	312 812	17.7	6.6
713910	Golf courses and country clubs .....	12 261	17 533 703	N	6 656 680	1 356 174	312 812	17.7	6.6
71392	Skating facilities .....	387	1 801 235	N	639 951	278 489	70 083	4.4	2.0
713920	Skating facilities .....	387	1 801 235	N	639 951	278 489	70 083	4.4	2.0
71393	Marinas .....	4 272	3 351 721	N	739 742	153 232	27 728	26.3	7.6
713930	Marinas .....	4 272	3 351 721	N	739 742	153 232	27 728	26.3	7.6
71394	Fitness and recreational sports centers .....	25 290	14 987 647	N	4 953 584	1 179 866	445 508	23.7	9.6
713940	Fitness and recreational sports centers .....	25 290	14 987 647	N	4 953 584	1 179 866	445 508	23.7	9.6
7139404	Ice skating rinks .....	443	419 950	N	114 858	30 340	11 641	20.0	9.6
7139405	Roller skating rinks .....	1 540	396 485	N	114 591	30 499	17 526	34.7	10.9
7139409	Other fitness and recreational sports centers .....	23 307	14 171 212	N	4 724 135	1 119 027	416 341	23.5	9.5
71395	Bowling centers .....	4 924	3 074 777	N	904 547	236 487	82 010	24.7	4.8
713950	Bowling centers .....	4 924	3 074 777	N	904 547	236 487	82 010	24.7	4.8
71399	All other amusement and recreation industries .....	13 694	5 925 308	N	1 442 622	314 521	85 197	31.1	11.8
713990	All other amusement and recreation industries .....	13 694	5 925 308	N	1 442 622	314 521	85 197	31.1	11.8
7139901	Dance halls .....	214	82 344	N	24 881	5 420	2 325	40.3	11.9
7139902	Concession operators of amusement devices and rides .....	958	430 957	N	99 138	18 743	6 249	38.3	9.9
7139904	Miniature golf courses .....	1 392	396 744	N	102 185	19 586	7 161	28.3	7.3
7139905	Coin-operated amusement devices (except slot machine operation) .....	2 291	1 577 643	N	338 079	81 510	14 581	26.5	9.1
7139908	All other miscellaneous amusement and recreation services .....	8 839	3 437 620	N	878 339	189 262	54 881	32.4	13.9
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>23 392</b>	<b>27 969 288</b>	<b>25 634 741</b>	<b>9 738 018</b>	<b>2 250 534</b>	<b>485 219</b>	<b>12.1</b>	<b>5.3</b>
711	Performing arts, spectator sports, and related industries .....	6 061	8 789 209	7 806 278	2 481 065	641 390	115 947	9.8	6.9
7111	Performing arts companies .....	4 067	4 639 534	4 426 347	1 779 708	434 907	82 628	10.2	5.2
71111	Theater companies and dinner theaters .....	2 062	2 538 174	2 435 440	925 361	218 637	42 892	10.4	5.1
711110	Theater companies and dinner theaters .....	2 062	2 538 174	2 435 440	925 361	218 637	42 892	10.4	5.1
7111101	Opera companies .....	161	716 276	735 365	319 821	72 779	10 492	4.2	1.3
7111102	Theater companies .....	1 901	1 821 898	1 700 075	605 540	145 858	32 400	12.8	6.6
71112	Dance companies .....	424	405 573	406 057	165 969	43 019	7 756	14.7	1.8
711120	Dance companies .....	424	405 573	406 057	165 969	43 019	7 756	14.7	1.8
71113	Musical groups and artists .....	1 494	1 649 214	1 539 851	673 449	169 774	31 424	8.6	6.2
711130	Musical groups and artists .....	1 494	1 649 214	1 539 851	673 449	169 774	31 424	8.6	6.2
7111301	Symphony orchestras and chamber music organizations .....	764	1 414 217	1 324 504	601 744	152 599	26 180	7.6	5.4
7111309	Other music groups and artists .....	730	234 997	215 347	71 705	17 175	5 244	14.5	11.6
71119	Other performing arts companies .....	87	46 573	44 999	14 929	3 477	556	16.2	5.8
711190	Other performing arts companies .....	87	46 573	44 999	14 929	3 477	556	16.2	5.8
7111901	Circuses .....	11	21 415	20 997	9 224	2 144	257	.5	2.0
7111909	Other performing arts companies (except circuses) .....	76	25 158	24 002	5 705	1 333	299	29.6	9.1
7113	Promoters of performing arts, sports, and similar events .....	1 994	4 149 675	3 379 931	701 357	206 483	33 319	9.4	8.8
71131	Promoters of performing arts, sports, and similar events with facilities .....	842	1 718 310	1 485 837	447 548	107 025	20 830	9.4	2.5
711310	Promoters of performing arts, sports, and similar events with facilities .....	842	1 718 310	1 485 837	447 548	107 025	20 830	9.4	2.5
71132	Promoters of performing arts, sports, and similar events without facilities .....	1 152	2 431 365	1 894 094	253 809	99 458	12 489	9.4	13.3
711320	Promoters of performing arts, sports, and similar events without facilities .....	1 152	2 431 365	1 894 094	253 809	99 458	12 489	9.4	13.3
712	Museums, historical sites, and similar institutions ..	5 788	7 857 665	7 295 282	2 724 115	657 787	112 935	6.0	3.5
7121	Museums, historical sites, and similar institutions .....	5 788	7 857 665	7 295 282	2 724 115	657 787	112 935	6.0	3.5
71211	Museums .....	4 117	5 540 305	5 186 781	1 906 343	465 503	78 251	4.7	3.5
712110	Museums .....	4 117	5 540 305	5 186 781	1 906 343	465 503	78 251	4.7	3.5
71212	Historical sites .....	918	516 001	460 532	171 728	38 878	9 448	12.5	7.0
712120	Historical sites .....	918	516 001	460 532	171 728	38 878	9 448	12.5	7.0
71213	Zoos and botanical gardens .....	359	1 561 311	1 441 887	565 621	135 159	21 904	7.8	1.5
712130	Zoos and botanical gardens .....	359	1 561 311	1 441 887	565 621	135 159	21 904	7.8	1.5
71219	Nature parks and other similar institutions .....	394	240 048	206 082	80 423	18 247	3 332	11.3	7.1
712190	Nature parks and other similar institutions .....	394	240 048	206 082	80 423	18 247	3 332	11.3	7.1
713	Amusement, gambling, and recreation industries...	11 543	11 322 414	10 533 181	4 532 838	951 357	256 337	18.2	5.3
7139	Other amusement and recreation services .....	11 543	11 322 414	10 533 181	4 532 838	951 357	256 337	18.2	5.3
71391	Golf courses and country clubs .....	3 463	7 071 309	6 756 050	2 989 327	606 369	124 415	15.4	2.8
713910	Golf courses and country clubs .....	3 463	7 071 309	6 756 050	2 989 327	606 369	124 415	15.4	2.8
71394	Fitness and recreational sports centers .....	5 441	3 274 326	2 942 417	1 280 603	286 870	115 667	22.0	8.8
713940	Fitness and recreational sports centers .....	5 441	3 274 326	2 942 417	1 280 603	286 870	115 667	22.0	8.8
7139409	Other fitness and recreational sports centers .....	5 441	3 274 326	2 942 417	1 280 603	286 870	115 667	22.0	8.8
71399	All other amusement and recreation industries ..	2 639	976 779	834 714	262 908	58 118	16 255	25.8	11.7
713990	All other amusement and recreation industries ..	2 639	976 779	834 714	262 908	58 118	16 255	25.8	11.7
7139908	All other miscellaneous amusement and recreation services .....	2 639	976 779	834 714	262 908	58 118	16 255	25.8	11.7

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NAICS code	Tax status and kind of business	Estab- lishments (number)	Receipts/ 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 receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation</b>	<b>86 921</b>	<b>113 934 821</b>	<b>N</b>	<b>35 431 099</b>	<b>8 217 378</b>	<b>1 363 455</b>	<b>15.0</b>	<b>8.0</b>
711	Performing arts, spectator sports, and related industries	31 674	49 496 472	N	18 750 424	4 320 406	306 586	16.0	6.6
7111	Performing arts companies	5 236	6 224 097	N	1 486 805	325 130	55 593	20.2	8.1
71111	Theater companies and dinner theaters	1 521	2 879 233	N	664 490	153 786	29 595	14.7	7.7
711110	Theater companies and dinner theaters	1 521	2 879 233	N	664 490	153 786	29 595	14.7	7.7
7111101	Opera companies	17	6 363	N	1 733	434	123	28.6	35.2
7111102	Theater companies	1 321	2 404 997	N	538 758	125 793	20 303	16.0	8.6
7111103	Dinner theaters	183	467 873	N	123 999	27 559	9 169	7.8	2.2
71112	Dance companies	133	93 937	N	29 827	6 885	1 261	38.0	8.6
711120	Dance companies	133	93 937	N	29 827	6 885	1 261	38.0	8.6
71113	Musical groups and artists	3 100	2 421 413	N	593 461	117 653	17 626	28.5	10.0
711130	Musical groups and artists	3 100	2 421 413	N	593 461	117 653	17 626	28.5	10.0
7111301	Symphony orchestras and chamber music organizations	77	38 700	N	10 081	2 221	905	52.8	11.5
7111309	Other music groups and artists	3 023	2 382 713	N	583 380	115 432	16 721	28.1	10.0
71119	Other performing arts companies	482	829 514	N	199 027	46 806	7 111	13.3	4.1
711190	Other performing arts companies	482	829 514	N	199 027	46 806	7 111	13.3	4.1
7111901	Circuses	47	365 357	N	64 211	13 922	1 995	3.8	.9
7111909	Other performing arts companies (except circuses)	435	464 157	N	134 816	32 884	5 116	20.7	6.7
7112	Spectator sports	4 072	22 313 416	N	10 206 017	2 410 390	107 727	6.4	3.7
71121	Spectator sports	4 072	22 313 416	N	10 206 017	2 410 390	107 727	6.4	3.7
711211	Sports teams and clubs	674	13 025 050	N	8 546 471	2 026 889	40 746	4.9	2.3
7112111	Football clubs	67	4 573 049	N	2 768 279	674 922	6 722	4.1	.1
7112112	Baseball clubs	242	3 751 351	N	2 497 167	219 047	15 976	1.2	1.4
7112119	Other professional sports teams and clubs	365	4 700 650	N	3 281 025	1 132 920	18 048	8.7	5.0
711212	Racetracks	646	6 702 456	N	995 042	233 950	47 121	4.1	4.3
7112121	Dog racetrack operation	47	904 528	N	170 926	42 591	10 629	2.3	3.8
7112122	Auto racetrack operation	478	1 992 894	N	178 413	40 816	8 249	9.2	1.1
7112123	Horse racetrack operation	121	3 805 034	N	645 703	150 543	28 243	1.8	6.0
711219	Other spectator sports	2 752	2 585 910	N	664 504	149 551	19 860	20.3	9.6
7112191	Professional athletes	551	400 923	N	109 103	17 789	2 160	27.6	9.1
7112192	Racing (except racetrack operation)	2 201	2 184 987	N	555 401	131 762	17 700	19.0	9.7
7113	Promoters of performing arts, sports, and similar events	3 242	8 018 876	N	1 482 683	359 236	69 147	11.5	11.4
71131	Promoters of performing arts, sports, and similar events with facilities	857	3 596 944	N	770 598	190 801	50 484	4.9	16.8
711310	Promoters of performing arts, sports, and similar events with facilities	857	3 596 944	N	770 598	190 801	50 484	4.9	16.8
71132	Promoters of performing arts, sports, and similar events without facilities	2 385	4 421 932	N	712 085	168 435	18 663	17.0	7.0
711320	Promoters of performing arts, sports, and similar events without facilities	2 385	4 421 932	N	712 085	168 435	18 663	17.0	7.0
7114	Agents and managers for artists, athletes, entertainers and other public figures	3 262	3 602 288	N	1 251 493	291 620	17 291	28.0	8.2
71141	Agents and managers for artists, athletes, entertainers and other public figures	3 262	3 602 288	N	1 251 493	291 620	17 291	28.0	8.2
711410	Agents and managers for artists, athletes, entertainers and other public figures	3 262	3 602 288	N	1 251 493	291 620	17 291	28.0	8.2
7115	Independent artists, writers, and performers	15 862	9 337 795	N	4 323 426	934 030	56 828	35.0	8.0
71151	Independent artists, writers, and performers	15 862	9 337 795	N	4 323 426	934 030	56 828	35.0	8.0
711510	Independent artists, writers, and performers	15 862	9 337 795	N	4 323 426	934 030	56 828	35.0	8.0
712	Museums, historical sites, and similar institutions	875	750 294	N	211 037	46 170	10 163	11.9	9.5
7121	Museums, historical sites, and similar institutions	875	750 294	N	211 037	46 170	10 163	11.9	9.5
71211	Museums	416	367 462	N	93 240	20 477	3 810	13.1	10.0
712110	Museums	416	367 462	N	93 240	20 477	3 810	13.1	10.0
71212	Historical sites	81	34 649	N	13 266	2 984	829	17.2	3.3
712120	Historical sites	81	34 649	N	13 266	2 984	829	17.2	3.3
71213	Zoos and botanical gardens	199	227 737	N	62 919	14 372	3 419	7.0	12.7
712130	Zoos and botanical gardens	199	227 737	N	62 919	14 372	3 419	7.0	12.7
71219	Nature parks and other similar institutions	179	120 446	N	41 612	8 337	2 105	16.1	3.7
712190	Nature parks and other similar institutions	179	120 446	N	41 612	8 337	2 105	16.1	3.7
713	Amusement, gambling, and recreation industries	54 372	63 688 055	N	16 469 638	3 850 802	1 046 706	14.3	9.1
7131	Amusement parks and arcades	3 015	9 443 200	N	2 069 046	419 805	122 129	3.8	1.7
71311	Amusement and theme parks	444	8 174 048	N	1 737 986	344 255	92 543	1.4	.9
713110	Amusement and theme parks	444	8 174 048	N	1 737 986	344 255	92 543	1.4	.9
7131101	Waterparks	148	480 358	N	115 701	14 748	4 372	6.7	7.3
7131102	Amusement parks (except waterparks)	296	7 693 690	N	1 622 285	329 507	88 171	1.1	.5
71312	Amusement arcades	2 571	1 269 152	N	331 060	75 550	29 586	19.1	7.1
713120	Amusement arcades	2 571	1 269 152	N	331 060	75 550	29 586	19.1	7.1
7132	Gambling industries	2 072	18 892 878	N	3 596 304	863 585	157 576	3.0	13.1
71321	Casinos (except casino hotels)	356	12 386 830	N	2 531 905	608 346	105 792	.8	10.6
713210	Casinos (except casino hotels)	356	12 386 830	N	2 531 905	608 346	105 792	.8	10.6
71329	Other gambling industries	1 716	6 506 048	N	1 064 399	255 239	51 784	7.3	17.8
713290	Other gambling industries	1 716	6 506 048	N	1 064 399	255 239	51 784	7.3	17.8
7132901	Slot machine operators	331	1 758 687	N	206 223	49 868	10 475	9.1	7.1
7132902	Lottery, bingo, bookie, and other betting operation	1 385	4 747 361	N	858 176	205 371	41 309	6.6	21.8

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
<b>713</b>	<b>Amusement, gambling, and recreation industries—Con.</b>								
7139	Other amusement and recreation services .....	49 285	35 351 977	N	10 804 288	2 567 412	767 001	23.1	8.9
71391	Golf courses and country clubs .....	8 798	10 462 394	N	3 667 353	749 805	188 397	19.2	9.2
713910	Golf courses and country clubs .....	8 798	10 462 394	N	3 667 353	749 805	188 397	19.2	9.2
71392	Skiing facilities .....	387	1 801 235	N	639 951	278 489	70 083	4.4	2.0
713920	Skiing facilities .....	387	1 801 235	N	639 951	278 489	70 083	4.4	2.0
71393	Marinas .....	4 272	3 351 721	N	739 742	153 232	27 728	26.3	7.6
713930	Marinas .....	4 272	3 351 721	N	739 742	153 232	27 728	26.3	7.6
71394	Fitness and recreational sports centers .....	19 849	11 713 321	N	3 672 981	892 996	329 841	24.2	9.8
713940	Fitness and recreational sports centers .....	19 849	11 713 321	N	3 672 981	892 996	329 841	24.2	9.8
7139404	Ice skating rinks .....	443	419 950	N	114 858	30 340	11 641	20.0	9.6
7139405	Roller skating rinks .....	1 540	396 485	N	114 591	30 499	17 526	34.7	10.9
7139409	Other fitness and recreational sports centers .....	17 866	10 896 886	N	3 443 532	832 157	300 674	23.9	9.7
71395	Bowling centers .....	4 924	3 074 777	N	904 547	236 487	82 010	24.7	4.8
713950	Bowling centers .....	4 924	3 074 777	N	904 547	236 487	82 010	24.7	4.8
71399	All other amusement and recreation industries .....	11 055	4 948 529	N	1 179 714	256 403	68 942	32.2	11.9
713990	All other amusement and recreation industries .....	11 055	4 948 529	N	1 179 714	256 403	68 942	32.2	11.9
7139901	Dance halls .....	214	82 344	N	24 881	5 420	2 325	40.3	11.9
7139902	Concession operators of amusement devices and rides .....	958	430 957	N	99 138	18 743	6 249	38.3	9.9
7139904	Miniature golf courses .....	1 392	396 744	N	102 185	19 586	7 161	28.3	7.3
7139905	Coin-operated amusement devices (except slot machine operation) .....	2 291	1 577 643	N	338 079	81 510	14 581	26.5	9.1
7139908	All other miscellaneous amusement and recreation services .....	6 200	2 460 841	N	615 431	131 144	38 626	35.1	14.7

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

<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. 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 members of professional service organizations or associations that 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; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. 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 IRS on Form 941.

### **ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to 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 2002.

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.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoe-shine 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.

### **EXPENSES**

Expenses include 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 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent

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or other chapters of the same organization; income taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; and, for fund-raising organizations, funds transferred to charities and other organizations.

### **FIRST-QUARTER PAYROLL**

Represents payroll paid to persons employed at any time during the quarter January to March 2002.

### **PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consist of full- 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 salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **RECEIPTS/REVENUE**

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. 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., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; 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 performed 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 and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. 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 receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, 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

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and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). 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 and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **71 ARTS, ENTERTAINMENT, AND RECREATION**

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

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

### **711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES**

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

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

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

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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.

##### **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.

##### **711120 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.

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## **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.

## **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.

## **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.

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## **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 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.

#### **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 TEAMS AND CLUBS**

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

### **711212 RACETRACKS**

This 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.

#### **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 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.



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### **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 industry group includes establishments classified in the following industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities, and 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.

#### **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.

### **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.

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## **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.

## **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.

## **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 industry group includes establishments classified in the following 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.

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## **712110 MUSEUMS**

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

## **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.

## **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.

## **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.

## **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.

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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.

###### **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.

### **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).

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### **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).

### **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.

### **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 industry group includes establishments classified in the following 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 Amusement 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.

### **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.

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### **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.

### **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.

### **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.

### **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.

### **7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS**

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, handball, or racquet sports.

### **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.

### **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.

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**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.

**7139901 DANCE 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.

**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.

**7139908 ALL OTHER MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES**

Establishments primarily engaged in providing other recreational and amusement services not specifically provided for elsewhere.

# Appendix C.

## Methodology

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### SOURCES OF THE DATA

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

1. Establishments sent a report form:
  - 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 2002 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 precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
2. Establishments not sent a report form:
  - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers 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 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at [help.econ.census.gov/econhelp/resources/](http://help.econ.census.gov/econhelp/resources/).

A more detailed examination of census methodology is presented in the *History of the Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at [www.census.gov/epcd/naics02/](http://www.census.gov/epcd/naics02/) identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.



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The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
2. Establishments without a report form:
  - a. Small employers not sent a form were, where possible, 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 1997 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 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 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 report form. 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 without a report form, the tax status classification was based on administrative records of other federal agencies.

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 in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- 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 Product Lines 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 report forms 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.

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The Census Bureau obtains limited information extracted from administrative records of other federal agencies, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. 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.

Key tables in this report include a column for “Percent of receipts/revenue from administrative records.” This includes receipts/revenue information obtained from administrative records of other federal agencies. The “Percent of receipts/revenue estimated” includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

### **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/revenue, payroll, and number of employees, 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 form, were available only from establishments responding to those inquiries.

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. Unless otherwise noted in specific reports, data for industry-specific inquiries were expanded in direct relationship to total receipts/revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts/revenue 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 industry-specific data were expanded include a coverage indicator for each publication category, which shows the receipts/revenue of establishments responding to the industry-specific inquiry as a percent of total receipts/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.

### **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. Techniques employed to limit disclosure are discussed at [www.census.gov/epcd/ec02/disclosure.htm](http://www.census.gov/epcd/ec02/disclosure.htm).

# Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan and Micropolitan Statistical Areas

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Not applicable for this report.

