

Oklahoma

1997

Issued November 1999

EC97S71A-OK

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OKLAHOMA								
71	Arts, entertainment, & recreation	746	531 352	110 314	22 987	8 904	13.8	6.8
711	Performing arts, spectator sports, & related industries	150	88 566	27 818	5 083	1 397	13.7	6.7
7111	Performing arts companies	31	16 384	4 781	747	183	17.1	15.6
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	a	D	D
71112	Dance companies	4	D	D	D	a	D	D
711120	Dance companies	4	D	D	D	a	D	D
71113	Musical groups & artists	19	8 994	3 046	494	77	27.3	27.8
711130	Musical groups & artists	19	8 994	3 046	494	77	27.3	27.8
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	17	D	D	D	b	D	D
71119	Other performing arts companies	4	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	58	51 055	18 553	3 354	993	9.1	4.7
71121	Spectator sports	58	51 055	18 553	3 354	993	9.1	4.7
711211	Sports teams & clubs	4	8 833	3 169	646	138	—	—
7112112	Baseball clubs	1	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	b	D	D
711212	Racetracks	10	25 469	9 975	1 999	681	7.6	—
7112122	Auto racetrack operation	7	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	44	16 753	5 409	709	174	16.1	14.5
7112191	Professional athletes	7	6 004	2 441	97	14	7.4	—
7112192	Racing (except racetrack operation)	37	10 749	2 968	612	160	21.0	22.6
7113	Promoters of performing arts, sports, & similar events	17	12 280	2 101	480	81	13.8	2.9
71131	Promoters of performing arts, sports, & similar events w/facility	5	4 176	976	259	33	15.9	—
711310	Promoters of performing arts, sports, & similar events w/facility	5	4 176	976	259	33	15.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	8 104	1 125	221	48	12.7	4.3
711320	Promoters of performing arts, sports, & similar events w/o facil	12	8 104	1 125	221	48	12.7	4.3
7114	Agents/managers for artists, athletes, & other public figures	11	3 077	944	243	49	14.6	2.9
71141	Agents/managers for artists, athletes, & other public figures	11	3 077	944	243	49	14.6	2.9
711410	Agents/managers for artists, athletes, & other public figures	11	3 077	944	243	49	14.6	2.9
7115	Independent artists, writers, & performers	33	5 770	1 439	259	91	44.9	8.7
71151	Independent artists, writers, & performers	33	5 770	1 439	259	91	44.9	8.7
711510	Independent artists, writers, & performers	33	5 770	1 439	259	91	44.9	8.7
712	Museums, historical sites, & similar institutions	6	808	206	41	10	47.0	46.8
7121	Museums, historical sites, & similar institutions	6	808	206	41	10	47.0	46.8
71211	Museums	5	D	D	D	a	D	D
712110	Museums	5	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	590	441 978	82 290	17 863	7 497	13.7	6.7
7131	Amusement parks & arcades	47	35 017	9 315	1 643	772	13.3	3.7
71311	Amusement & theme parks	7	21 040	5 144	670	292	—	2.0
713110	Amusement & theme parks	7	21 040	5 144	670	292	—	2.0
7131101	Waterparks	3	5 343	1 195	96	40	—	8.0
7131102	Amusement parks (except waterparks)	4	15 697	3 949	574	252	—	—
71312	Amusement arcades	40	13 977	4 171	973	480	33.2	6.2
713120	Amusement arcades	40	13 977	4 171	973	480	33.2	6.2
7132	Gambling industries	34	230 671	21 442	4 735	1 557	1.9	2.0
71329	Other gambling industries	34	230 671	21 442	4 735	1 557	1.9	2.0
713290	Other gambling industries	34	230 671	21 442	4 735	1 557	1.9	2.0
7132902	Lottery, bingo, bookie, & other betting operation	34	230 671	21 442	4 735	1 557	1.9	2.0
7139	Other amusement & recreation services	509	176 290	51 533	11 485	5 168	29.3	13.5
71391	Golf courses & country clubs	83	54 987	17 969	3 470	1 314	25.0	13.9
713910	Golf courses & country clubs	83	54 987	17 969	3 470	1 314	25.0	13.9
71393	Marinas	47	22 167	4 238	813	249	32.5	5.0
713930	Marinas	47	22 167	4 238	813	249	32.5	5.0
71394	Fitness & recreational sports centers	196	45 390	14 904	3 528	2 007	30.5	20.3
713940	Fitness & recreational sports centers	196	45 390	14 904	3 528	2 007	30.5	20.3
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	41	5 932	1 498	382	320	33.7	14.5
71395	Bowling centers	66	25 465	7 761	2 133	953	18.2	13.9
713950	Bowling centers	66	25 465	7 761	2 133	953	18.2	13.9
71399	All other amusement & recreation industries	117	28 281	6 661	1 541	645	43.2	7.8
713990	All other amusement & recreation industries	117	28 281	6 661	1 541	645	43.2	7.8
7139901	Dance studios & halls	8	831	186	52	42	8.2	25.4
7139902	Concession operators of amusement devices & rides	6	1 380	317	71	55	15.4	—
7139904	Miniature golf courses	10	1 501	413	62	40	8.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	39	13 616	2 835	674	181	51.3	.6

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OKLAHOMA									
71	Arts, entertainment, & recreation	196	125 443	120 229	47 083	10 506	3 422	12.7	3.7
711	Performing arts, spectator sports, & related industries	42	16 719	16 439	7 904	1 699	500	5.6	2.3
7111	Performing arts companies	37	16 351	16 090	7 849	1 689	497	5.0	2.2
71111	Theater companies & dinner theaters	18	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	18	D	D	D	D	b	D	D
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	16	D	D	D	D	b	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	15	7 615	7 580	3 669	923	299	4.4	.6
711130	Musical groups & artists	15	7 615	7 580	3 669	923	299	4.4	.6
7111301	Symphony orchestras & chamber music organizations	8	6 125	6 149	3 199	811	262	-	.3
7111309	Other music groups & artists	7	1 490	1 431	470	112	37	22.4	1.9
7113	Promoters of performing arts, sports, & similar events ...	5	368	349	55	10	3	29.6	9.8
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	54	39 656	35 914	10 723	2 490	716	15.6	4.5
7121	Museums, historical sites, & similar institutions	54	39 656	35 914	10 723	2 490	716	15.6	4.5
71211	Museums	42	33 294	28 813	9 251	2 175	586	15.3	5.2
712110	Museums	42	33 294	28 813	9 251	2 175	586	15.3	5.2
71212	Historical sites	8	D	D	D	D	b	D	D
712120	Historical sites	8	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	100	69 068	67 876	28 456	6 317	2 206	12.8	3.6
7139	Other amusement & recreation services	100	69 068	67 876	28 456	6 317	2 206	12.8	3.6
71391	Golf courses & country clubs	34	44 011	43 421	19 426	4 353	1 252	10.4	1.6
713910	Golf courses & country clubs	34	44 011	43 421	19 426	4 353	1 252	10.4	1.6
71394	Fitness & recreational sports centers	42	14 744	14 362	6 182	1 320	775	19.3	10.6
713940	Fitness & recreational sports centers	42	14 744	14 362	6 182	1 320	775	19.3	10.6
71399	All other amusement & recreation industries	24	10 313	10 093	2 848	644	179	13.4	2.3
713990	All other amusement & recreation industries	24	10 313	10 093	2 848	644	179	13.4	2.3

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ENID, OK MSA								
71	Arts, entertainment, & recreation	15	3 404	774	187	86	36.8	3.7
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT SMITH, AR—OK MSA								
71	Arts, entertainment, & recreation	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	32	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 159	580	130	84	76.6	7.7
713940	Fitness & recreational sports centers	12	2 159	580	130	84	76.6	7.7
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
LAWTON, OK MSA								
71	Arts, entertainment, & recreation	20	5 078	1 705	373	188	20.7	10.3
713	Amusement, gambling, & recreation industries	20	5 078	1 705	373	188	20.7	10.3
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
713990	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
OKLAHOMA CITY, OK MSA								
71	Arts, entertainment, & recreation	248	171 096	47 342	10 031	3 907	17.2	9.0
711	Performing arts, spectator sports, & related industries	66	D	D	D	f	D	D
7111	Performing arts companies	14	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	a	D	D
7112	Spectator sports	27	34 949	13 904	2 520	677	4.1	3.5
71121	Spectator sports	27	34 949	13 904	2 520	677	4.1	3.5
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	22	D	D	D	c	D	D
7112191	Professional athletes	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	16	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	5 969	1 081	301	37	2.3	3.8
713	Amusement, gambling, & recreation industries	180	125 739	30 825	6 948	3 075	20.7	10.9
7131	Amusement parks & arcades	21	22 854	5 571	1 040	490	11.9	.8
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	19	D	D	D	e	D	D
713120	Amusement arcades	19	D	D	D	e	D	D
7132	Gambling industries	10	37 708	3 679	980	277	11.6	—
71329	Other gambling industries	10	37 708	3 679	980	277	11.6	—
713290	Other gambling industries	10	37 708	3 679	980	277	11.6	—
7132902	Lottery, bingo, bookie, & other betting operation	10	37 708	3 679	980	277	11.6	—
7139	Other amusement & recreation services	149	65 177	21 575	4 928	2 308	29.2	20.7
71391	Golf courses & country clubs	24	25 493	8 737	1 670	611	29.1	13.8
713910	Golf courses & country clubs	24	25 493	8 737	1 670	611	29.1	13.8
71394	Fitness & recreational sports centers	68	22 336	8 255	1 961	1 119	27.5	31.8
713940	Fitness & recreational sports centers	68	22 336	8 255	1 961	1 119	27.5	31.8
7139405	Roller skating rinks	12	2 123	593	155	122	16.8	2.1
71395	Bowling centers	22	9 823	2 770	854	411	15.9	23.8
713950	Bowling centers	22	9 823	2 770	854	411	15.9	23.8
71399	All other amusement & recreation industries	32	6 911	1 654	420	161	47.3	8.1
713990	All other amusement & recreation industries	32	6 911	1 654	420	161	47.3	8.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	3 431	612	150	40	55.4	2.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TULSA, OK MSA								
71	Arts, entertainment, & recreation	183	162 986	34 630	6 874	2 336	13.1	4.4
711	Performing arts, spectator sports, & related industries	54	27 795	7 420	1 350	257	26.8	9.6
7111	Performing arts companies	11	7 689	2 515	459	54	22.0	28.1
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	18	8 852	2 656	437	125	23.1	2.7
71121	Spectator sports	18	8 852	2 656	437	125	23.1	2.7
7113	Promoters of performing arts, sports, & similar events	7	5 253	871	163	29	26.8	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	129	135 191	27 210	5 524	2 079	10.3	3.3
7131	Amusement parks & arcades	11	D	D	D	c	D	D
7132	Gambling industries	4	69 173	7 473	1 247	403	—	1.4
71329	Other gambling industries	4	69 173	7 473	1 247	403	—	1.4
713290	Other gambling industries	4	69 173	7 473	1 247	403	—	1.4
7132902	Lottery, bingo, bookie, & other betting operation	4	69 173	7 473	1 247	403	—	1.4
7139	Other amusement & recreation services	114	D	D	D	g	D	D
71391	Golf courses & country clubs	16	18 429	5 741	1 190	424	11.9	10.8
713910	Golf courses & country clubs	16	18 429	5 741	1 190	424	11.9	10.8
71393	Marinas	8	3 884	675	147	38	52.2	—
713930	Marinas	8	3 884	675	147	38	52.2	—
71394	Fitness & recreational sports centers	55	16 207	4 903	1 212	579	27.8	.8
713940	Fitness & recreational sports centers	55	16 207	4 903	1 212	579	27.8	.8
7139405	Roller skating rinks	8	D	D	D	c	D	D
71395	Bowling centers	6	6 820	2 296	575	204	1.1	—
713950	Bowling centers	6	6 820	2 296	575	204	1.1	—
71399	All other amusement & recreation industries	29	D	D	D	e	D	D
713990	All other amusement & recreation industries	29	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	3 915	887	192	42	52.6	—
AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	271	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	241	D	D	D	g	D	D
7131	Amusement parks & arcades	13	D	D	D	c	D	D
7132	Gambling industries	19	D	D	D	f	D	D
71329	Other gambling industries	19	D	D	D	f	D	D
713290	Other gambling industries	19	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	19	D	D	D	f	D	D
7139	Other amusement & recreation services	209	D	D	D	g	D	D
71391	Golf courses & country clubs	36	D	D	D	c	D	D
713910	Golf courses & country clubs	36	D	D	D	c	D	D
71393	Marinas	35	D	D	D	c	D	D
713930	Marinas	35	D	D	D	c	D	D
71394	Fitness & recreational sports centers	63	5 148	1 141	250	214	55.4	31.8
713940	Fitness & recreational sports centers	63	5 148	1 141	250	214	55.4	31.8
7139405	Roller skating rinks	19	1 728	305	88	73	40.3	37.9
71395	Bowling centers	34	7 103	2 203	558	274	40.7	12.8
713950	Bowling centers	34	7 103	2 203	558	274	40.7	12.8
71399	All other amusement & recreation industries	41	D	D	D	c	D	D
713990	All other amusement & recreation industries	41	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	14	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ENID, OK MSA									
71	Arts, entertainment, & recreation	8	2 980	3 258	1 584	360	162	15.0	.8
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
FORT SMITH, AR-OK MSA									
71	Arts, entertainment, & recreation	15	8 640	8 464	2 629	541	170	32.5	.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	4 738	5 029	2 015	426	132	59.3	.9
7139	Other amusement & recreation services	7	4 738	5 029	2 015	426	132	59.3	.9
LAWTON, OK MSA									
71	Arts, entertainment, & recreation	4	900	894	598	144	30	26.2	.9
OKLAHOMA CITY, OK MSA									
71	Arts, entertainment, & recreation	54	45 335	45 041	15 811	3 766	1 079	9.5	4.2
711	Performing arts, spectator sports, & related industries	16	6 634	6 501	2 675	623	182	1.1	1.0
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	1 852	1 661	622	74	21	-	-
711110	Theater companies & dinner theaters	5	1 852	1 661	622	74	21	-	-
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	15 981	16 160	5 192	1 253	361	13.5	1.4
7121	Museums, historical sites, & similar institutions	18	15 981	16 160	5 192	1 253	361	13.5	1.4
71211	Museums	11	D	D	D	D	e	D	D
712110	Museums	11	D	D	D	D	e	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	22 720	22 380	7 944	1 890	536	9.2	7.2
7139	Other amusement & recreation services	20	22 720	22 380	7 944	1 890	536	9.2	7.2
71391	Golf courses & country clubs	4	9 445	9 324	3 938	1 016	253	3.8	4.3
713910	Golf courses & country clubs	4	9 445	9 324	3 938	1 016	253	3.8	4.3
71394	Fitness & recreational sports centers	9	4 453	4 390	1 681	345	154	20.4	27.6
713940	Fitness & recreational sports centers	9	4 453	4 390	1 681	345	154	20.4	27.6
71399	All other amusement & recreation industries	7	8 822	8 666	2 325	529	129	9.2	-
713990	All other amusement & recreation industries	7	8 822	8 666	2 325	529	129	9.2	-
TULSA, OK MSA									
71	Arts, entertainment, & recreation	59	51 062	47 559	19 983	4 334	1 382	6.8	.8
711	Performing arts, spectator sports, & related industries	10	7 413	7 435	4 503	930	267	5.6	-
7111	Performing arts companies	10	7 413	7 435	4 503	930	267	5.6	-
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	11	17 105	14 004	3 763	855	233	7.8	.3
7121	Museums, historical sites, & similar institutions	11	17 105	14 004	3 763	855	233	7.8	.3
71211	Museums	9	D	D	D	D	c	D	D
712110	Museums	9	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	38	26 544	26 120	11 717	2 549	882	6.5	1.3
7139	Other amusement & recreation services	38	26 544	26 120	11 717	2 549	882	6.5	1.3
71391	Golf courses & country clubs	7	D	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	21	6 991	6 624	2 874	612	391	16.2	1.8
713940	Fitness & recreational sports centers	21	6 991	6 624	2 874	612	391	16.2	1.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE OKLAHOMA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	71	25 166	23 477	9 107	1 902	769	29.6	9.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	22	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	22	D	D	D	D	b	D	D
71211	Museums	19	D	D	D	D	b	D	D
712110	Museums	19	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	D	f	D	D
7139	Other amusement & recreation services	38	D	D	D	D	f	D	D
71391	Golf courses & country clubs	22	D	D	D	D	e	D	D
713910	Golf courses & country clubs	22	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ATOKA COUNTY, OK									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BEAVER COUNTY, OK									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BECKHAM COUNTY, OK									
71	Arts, entertainment, & recreation	9	1 720	421	103	61	43.7	56.3	
BLAINE COUNTY, OK									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BRYAN COUNTY, OK									
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D	
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D	
7132	Gambling industries	1	D	D	D	c	D	D	
71329	Other gambling industries	1	D	D	D	c	D	D	
713290	Other gambling industries	1	D	D	D	c	D	D	
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D	
7139	Other amusement & recreation services	6	D	D	D	b	D	D	
CADDO COUNTY, OK									
71	Arts, entertainment, & recreation	5	1 242	250	32	24	15.9	84.1	
CANADIAN COUNTY, OK									
71	Arts, entertainment, & recreation	16	10 484	1 840	514	185	20.8	.9	
713	Amusement, gambling, & recreation industries	12	10 216	1 780	505	181	19.2	.4	
7139	Other amusement & recreation services	11	D	D	D	c	D	D	
CARTER COUNTY, OK									
71	Arts, entertainment, & recreation	13	2 446	447	88	38	16.2	25.4	
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D	
7139	Other amusement & recreation services	10	D	D	D	b	D	D	

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHEROKEE COUNTY, OK								
71	Arts, entertainment, & recreation	17	2 695	590	113	70	25.9	42.6
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
CHOCTAW COUNTY, OK								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
CIMARRON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEVELAND COUNTY, OK								
71	Arts, entertainment, & recreation	50	27 282	4 802	1 024	503	18.6	9.0
711	Performing arts, spectator sports, & related industries	11	2 051	587	36	39	37.0	11.1
713	Amusement, gambling, & recreation industries	39	25 231	4 215	988	464	17.1	8.8
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	b	D	D
COMANCHE COUNTY, OK								
71	Arts, entertainment, & recreation	20	5 078	1 705	373	188	20.7	10.3
713	Amusement, gambling, & recreation industries	20	5 078	1 705	373	188	20.7	10.3
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
713990	All other amusement & recreation industries	7	1 538	362	89	31	28.9	.8
COTTON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRAIG COUNTY, OK								
71	Arts, entertainment, & recreation	6	7 054	1 691	334	107	7.9	4.3
713	Amusement, gambling, & recreation industries	6	7 054	1 691	334	107	7.9	4.3
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
CREEK COUNTY, OK								
71	Arts, entertainment, & recreation	6	3 762	818	194	73	43.5	25.5
713	Amusement, gambling, & recreation industries	6	3 762	818	194	73	43.5	25.5
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CUSTER COUNTY, OK								
71	Arts, entertainment, & recreation	5	843	348	78	37	43.3	—
DELAWARE COUNTY, OK								
71	Arts, entertainment, & recreation	12	12 916	1 658	384	136	12.7	2.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
ELLIS COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GARFIELD COUNTY, OK								
71	Arts, entertainment, & recreation	15	3 404	774	187	86	36.8	3.7
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

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

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

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							From administrative records ¹	Estimated ²
GARVIN COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GRADY COUNTY, OK								
71	Arts, entertainment, & recreation	4	398	87	25	17	100.0	—
GRANT COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARPER COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HASKELL COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUGHES COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JACKSON COUNTY, OK								
71	Arts, entertainment, & recreation	9	1 269	277	66	28	26.5	.9
JEFFERSON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KAY COUNTY, OK								
71	Arts, entertainment, & recreation	17	20 746	1 929	423	139	4.9	9.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
KINGFISHER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KIOWA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LATIMER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LE FLORE COUNTY, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
LINCOLN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOGAN COUNTY, OK								
71	Arts, entertainment, & recreation	10	7 538	2 305	508	132	34.1	2.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	2 570	783	106	63	89.3	2.3
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOVE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
MCCLAIN COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MCCURTAIN COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
MCINTOSH COUNTY, OK								
71	Arts, entertainment, & recreation	4	2 238	256	59	23	10.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
MARSHALL COUNTY, OK								
71	Arts, entertainment, & recreation	7	4 188	634	130	69	12.7	.3
713	Amusement, gambling, & recreation industries	7	4 188	634	130	69	12.7	.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
MAYES COUNTY, OK								
71	Arts, entertainment, & recreation	9	1 997	339	61	36	75.1	2.4
713	Amusement, gambling, & recreation industries	9	1 997	339	61	36	75.1	2.4
7139	Other amusement & recreation services	9	1 997	339	61	36	75.1	2.4
MURRAY COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
MUSKOGEE COUNTY, OK								
71	Arts, entertainment, & recreation	15	10 917	1 349	233	121	6.8	3.5
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
NOBLE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OKFUSKEE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OKLAHOMA COUNTY, OK								
71	Arts, entertainment, & recreation	161	123 541	37 633	7 841	3 050	15.3	10.0
711	Performing arts, spectator sports, & related industries	41	36 880	14 055	2 573	702	5.3	2.8
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	a	D	D
711130	Musical groups & artists	8	D	D	D	a	D	D
7111309	Other music groups & artists	7	D	D	D	a	D	D
7112	Spectator sports	14	30 615	12 557	2 307	613	1.5	3.1
71121	Spectator sports	14	30 615	12 557	2 307	613	1.5	3.1
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	120	86 661	23 578	5 268	2 348	19.6	13.1
7131	Amusement parks & arcades	16	20 861	4 975	914	424	11.1	.4
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	14	D	D	D	e	D	D
713120	Amusement arcades	14	D	D	D	e	D	D
7132	Gambling industries	6	15 966	1 498	351	112	26.6	—
71329	Other gambling industries	6	15 966	1 498	351	112	26.6	—
713290	Other gambling industries	6	15 966	1 498	351	112	26.6	—
7132902	Lottery, bingo, bookie, & other betting operation	6	15 966	1 498	351	112	26.6	—
7139	Other amusement & recreation services	98	49 834	17 105	4 003	1 812	20.9	22.7
71391	Golf courses & country clubs	12	17 301	6 191	1 274	404	12.4	15.0
713910	Golf courses & country clubs	12	17 301	6 191	1 274	404	12.4	15.0
71394	Fitness & recreational sports centers	49	19 676	7 601	1 804	994	24.5	35.9
713940	Fitness & recreational sports centers	49	19 676	7 601	1 804	994	24.5	35.9
71395	Bowling centers	14	6 917	1 862	547	272	13.4	17.5
713950	Bowling centers	14	6 917	1 862	547	272	13.4	17.5
71399	All other amusement & recreation industries	23	5 940	1 451	378	142	42.4	7.4
713990	All other amusement & recreation industries	23	5 940	1 451	378	142	42.4	7.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	2 932	478	119	32	51.0	2.8
OKMULGEE COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
OSAGE COUNTY, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
OTTAWA COUNTY, OK								
71	Arts, entertainment, & recreation	13	3 034	613	120	62	37.2	54.2
713	Amusement, gambling, & recreation industries	13	3 034	613	120	62	37.2	54.2
7139	Other amusement & recreation services	12	D	D	D	b	D	D
PAWNEE COUNTY, OK								
71	Arts, entertainment, & recreation	3	408	83	10	6	100.0	—
PAYNE COUNTY, OK								
71	Arts, entertainment, & recreation	17	5 726	1 543	316	158	40.2	.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
PITTSBURG COUNTY, OK								
71	Arts, entertainment, & recreation	6	7 321	842	211	61	9.9	5.7
713	Amusement, gambling, & recreation industries	6	7 321	842	211	61	9.9	5.7
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PONTOTOC COUNTY, OK								
71	Arts, entertainment, & recreation	7	3 571	477	121	44	11.5	3.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
POTTAWATOMIE COUNTY, OK								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
PUSHMATAHA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
ROGERS COUNTY, OK								
71	Arts, entertainment, & recreation	10	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
SEMINOLE COUNTY, OK								
71	Arts, entertainment, & recreation	4	380	259	70	15	7.9	17.1
SEQUOYAH COUNTY, OK								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
STEPHENS COUNTY, OK								
71	Arts, entertainment, & recreation	9	1 012	213	45	20	51.5	17.1
TEXAS COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TILLMAN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULSA COUNTY, OK								
71	Arts, entertainment, & recreation	154	119 480	27 435	5 068	1 823	14.9	3.6
711	Performing arts, spectator sports, & related industries	51	27 607	7 366	1 335	250	26.3	9.7
7111	Performing arts companies	11	7 689	2 515	459	54	22.0	28.1
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	16	D	D	D	c	D	D
71121	Spectator sports	16	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	5 253	871	163	29	26.8	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	103	91 873	20 069	3 733	1 573	11.5	1.7
7131	Amusement parks & arcades	10	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	91	D	D	D	g	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	52	16 134	4 896	1 211	574	27.5	.8
713940	Fitness & recreational sports centers	52	16 134	4 896	1 211	574	27.5	.8
7139405	Roller skating rinks	8	D	D	D	c	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	27	D	D	D	e	D	D
713990	All other amusement & recreation industries	27	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	3 915	887	192	42	52.6	—
WAGONER COUNTY, OK								
71	Arts, entertainment, & recreation	8	4 624	1 628	468	121	11.1	25.3
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D

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

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							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, OK								
71	Arts, entertainment, & recreation	12	2 043	480	91	43	63.5	8.9
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
WASHITA COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOODS COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WOODWARD COUNTY, OK								
71	Arts, entertainment, & recreation	5	810	128	33	17	76.3	23.7

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADA, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
ALTUS, OK								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
ALVA, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ANADARKO, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ARDMORE, OK								
71	Arts, entertainment, & recreation	8	1 815	325	63	25	6.5	24.8
713	Amusement, gambling, & recreation industries	8	1 815	325	63	25	6.5	24.8
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ATOKA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARTLESVILLE, OK *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
BARTLESVILLE, OK (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
BETHANY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	BIXBY, OK *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BIXBY, OK (TULSA COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BLACKWELL, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BRISTOW, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BROKEN ARROW, OK *							
71	Arts, entertainment, & recreation	18	15 295	5 100	1 134	403	2.2	7.6
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71391	Golf courses & country clubs	4	10 638	3 622	796	260	—	11.0
713910	Golf courses & country clubs	4	10 638	3 622	796	260	—	11.0
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
	BROKEN ARROW, OK (TULSA COUNTY PART) *							
71	Arts, entertainment, & recreation	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
	BROKEN ARROW, OK (WAGONER COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	CATOOSA, OK *							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
	CATOOSA, OK (ROGERS COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
	CHECOTAH, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
	CHICKASHA, OK							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CHOCTAW, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	CLAREMORE, OK							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CLEVELAND, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLINTON, OK *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CLINTON, OK (CUSTER COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
COWETA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUSHING, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DEL CITY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEWEY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUNCAN, OK								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
DURANT, OK								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
EDMOND, OK								
71	Arts, entertainment, & recreation	25	13 007	4 483	647	263	14.6	16.7
711	Performing arts, spectator sports, & related industries	9	5 972	2 255	125	25	2.7	1.1
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	7 035	2 228	522	238	24.6	30.0
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
ELK CITY, OK								
71	Arts, entertainment, & recreation	3	198	54	16	16	100.0	—
EL RENO, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
ENID, OK								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
EUFAULA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENPOOL, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GROVE, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
GUTHRIE, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GUYMON, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HEALDTON, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLDENVILLE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUGO, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
IDABEL, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
JENKS, OK								
71	Arts, entertainment, & recreation	4	533	151	29	15	78.8	—
KINGFISHER, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAWTON, OK								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
LONE GROVE, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCALESTER, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MADILL, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIAMI, OK								
71	Arts, entertainment, & recreation	5	1 419	460	95	43	18.3	72.9
MIDWEST CITY, OK								
71	Arts, entertainment, & recreation	16	2 731	809	234	134	51.0	45.7
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 590	572	155	85	30.9	69.1
713940	Fitness & recreational sports centers	5	1 590	572	155	85	30.9	69.1
MOORE, OK								
71	Arts, entertainment, & recreation	8	2 165	507	114	85	46.8	5.2
713	Amusement, gambling, & recreation industries	8	2 165	507	114	85	46.8	5.2
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MULDROW, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MUSKOGEE, OK								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
MUSTANG, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NICHOLS HILLS, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NOBLE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NORMAN, OK								
71	Arts, entertainment, & recreation	34	22 879	3 812	808	348	10.9	10.1
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
OKEMAH, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OKLAHOMA CITY, OK *								
71	Arts, entertainment, & recreation	109	104 814	31 253	6 709	2 521	16.5	6.8
711	Performing arts, spectator sports, & related industries	26	30 200	11 658	2 408	669	4.8	3.2
7111	Performing arts companies	7	1 959	827	119	44	54.8	—
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	74 614	19 595	4 301	1 852	21.3	8.2
7131	Amusement parks & arcades	11	19 101	4 474	800	374	7.9	—
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	e	D	D
713120	Amusement arcades	9	D	D	D	e	D	D
7132	Gambling industries	6	15 966	1 498	351	112	26.6	—
71329	Other gambling industries	6	15 966	1 498	351	112	26.6	—
713290	Other gambling industries	6	15 966	1 498	351	112	26.6	—
7132902	Lottery, bingo, bookie, & other betting operation	6	15 966	1 498	351	112	26.6	—
7139	Other amusement & recreation services	66	39 547	13 623	3 150	1 366	25.6	15.6
71391	Golf courses & country clubs	9	15 450	5 672	1 185	383	21.9	15.8
713910	Golf courses & country clubs	9	15 450	5 672	1 185	383	21.9	15.8
71394	Fitness & recreational sports centers	28	13 300	4 981	1 196	680	26.8	15.9
713940	Fitness & recreational sports centers	28	13 300	4 981	1 196	680	26.8	15.9
71395	Bowling centers	10	5 305	1 623	413	188	11.3	22.8
713950	Bowling centers	10	5 305	1 623	413	188	11.3	22.8
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
OKLAHOMA CITY, OK (CANADIAN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
OKLAHOMA CITY, OK (CLEVELAND COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
OKLAHOMA CITY, OK (OKLAHOMA COUNTY PART) *								
71	Arts, entertainment, & recreation	102	102 506	30 553	6 561	2 447	14.7	6.9
711	Performing arts, spectator sports, & related industries	26	30 200	11 658	2 408	669	4.8	3.2
7111	Performing arts companies	7	1 959	827	119	44	54.8	—
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	72 306	18 895	4 153	1 778	18.8	8.5
7131	Amusement parks & arcades	11	19 101	4 474	800	374	7.9	—
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	e	D	D
713120	Amusement arcades	9	D	D	D	e	D	D
7132	Gambling industries	6	15 966	1 498	351	112	26.6	—
71329	Other gambling industries	6	15 966	1 498	351	112	26.6	—
713290	Other gambling industries	6	15 966	1 498	351	112	26.6	—
7132902	Lottery, bingo, bookie, & other betting operation	6	15 966	1 498	351	112	26.6	—
7139	Other amusement & recreation services	59	37 239	12 923	3 002	1 292	21.1	16.4
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	27	D	D	D	f	D	D
713940	Fitness & recreational sports centers	27	D	D	D	f	D	D
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	5 057	1 242	337	113	43.0	6.9
713990	All other amusement & recreation industries	16	5 057	1 242	337	113	43.0	6.9
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
OKMULGEE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
OWASSO, OK *								
71	Arts, entertainment, & recreation	6	507	133	33	24	53.6	15.2
OWASSO, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	6	507	133	33	24	53.6	15.2
PAULS VALLEY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PIEDMONT, OK *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PIEDMONT, OK (CANADIAN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POCOLA, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
PONCA CITY, OK *								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
PONCA CITY, OK (KAY COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
POTEAU, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PRYOR CREEK, OK								
71	Arts, entertainment, & recreation	4	1 353	238	50	30	66.7	—
SALLISAW, OK								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
SAND SPRINGS, OK *								
71	Arts, entertainment, & recreation	6	1 517	347	60	52	37.0	53.6
713	Amusement, gambling, & recreation industries	6	1 517	347	60	52	37.0	53.6
7139	Other amusement & recreation services	6	1 517	347	60	52	37.0	53.6
SAND SPRINGS, OK (OSAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SAND SPRINGS, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SAPULPA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SAYRE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEMINOLE, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHAWNEE, OK								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
SKIATOOK, OK *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SKIATOOK, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STILLWATER, OK								
71	Arts, entertainment, & recreation	11	1 704	545	126	87	53.1	.4
STROUD, OK *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STROUD, OK (LINCOLN COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SULPHUR, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TAHLEQUAH, OK								
71	Arts, entertainment, & recreation	9	1 743	359	97	51	20.4	37.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
THE VILLAGE, OK								
71	Arts, entertainment, & recreation	7	2 174	783	190	94	8.5	61.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
TONKAWA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULSA, OK *								
71	Arts, entertainment, & recreation	106	92 515	18 998	3 825	1 305	12.8	4.4
711	Performing arts, spectator sports, & related industries	34	18 690	4 237	1 021	161	26.3	13.9
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	8	4 113	698	202	53	41.5	4.0
71121	Spectator sports	8	4 113	698	202	53	41.5	4.0
7115	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
71151	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
711510	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
713	Amusement, gambling, & recreation industries	72	73 825	14 761	2 804	1 144	9.5	2.0
7131	Amusement parks & arcades	9	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	61	D	D	D	f	D	D
71394	Fitness & recreational sports centers	39	13 169	4 007	991	427	20.8	.1
713940	Fitness & recreational sports centers	39	13 169	4 007	991	427	20.8	.1
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
713990	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
TULSA, OK (ROGERS COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULSA, OK (TULSA COUNTY PART) *								
71	Arts, entertainment, & recreation	105	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	34	18 690	4 237	1 021	161	26.3	13.9
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	b	D	D
711130	Musical groups & artists	5	D	D	D	b	D	D
7111309	Other music groups & artists	5	D	D	D	b	D	D
7112	Spectator sports	8	4 113	698	202	53	41.5	4.0
71121	Spectator sports	8	4 113	698	202	53	41.5	4.0
7115	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
71151	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
711510	Independent artists, writers, & performers	11	3 473	508	75	23	48.3	7.9
713	Amusement, gambling, & recreation industries	71	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	c	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
713990	All other amusement & recreation industries	18	9 446	2 247	518	239	28.5	15.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
TUTTLE, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VINITA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAGONER, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WALTERS, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WARR ACRES, OK								
71	Arts, entertainment, & recreation	3	554	277	48	21	D	—
WATONGA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEATHERFORD, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEWOKA, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WOODWARD, OK								
71	Arts, entertainment, & recreation	5	810	128	33	17	76.3	23.7
YUKON, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF BEAVER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BECKHAM COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF BRYAN COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CADDO COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CANADIAN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, OK								
71	Arts, entertainment, & recreation	8	952	231	16	19	36.0	51.7
BALANCE OF CHOCTAW COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
BALANCE OF CIMARRON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF COMANCHE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CRAIG COUNTY, OK								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CREEK COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, OK								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
BALANCE OF ELLIS COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GARFIELD COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GARVIN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HARPER COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HASKELL COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF KAY COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	b	D	D
71329	Other gambling industries	2	D	D	D	b	D	D
713290	Other gambling industries	2	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	b	D	D
BALANCE OF KIOWA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LATIMER COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LE FLORE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, OK								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF LOVE COUNTY, OK							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
	BALANCE OF MCCLAIN COUNTY, OK							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MCCURTAIN COUNTY, OK							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MCINTOSH COUNTY, OK							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MARSHALL COUNTY, OK							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
	BALANCE OF MAYES COUNTY, OK							
71	Arts, entertainment, & recreation	5	644	101	11	6	92.7	7.3
	BALANCE OF MURRAY COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
	BALANCE OF MUSKOGEE COUNTY, OK							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
	BALANCE OF NOBLE COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF OKFUSKEE COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF OKLAHOMA COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF OKMULGEE COUNTY, OK							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF OSAGE COUNTY, OK							
71	Arts, entertainment, & recreation	3	508	166	32	23	100.0	—
	BALANCE OF OTTAWA COUNTY, OK							
71	Arts, entertainment, & recreation	8	1 615	153	25	19	53.9	37.8
713	Amusement, gambling, & recreation industries	8	1 615	153	25	19	53.9	37.8
	BALANCE OF PAWNEE COUNTY, OK							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PAYNE COUNTY, OK							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PITTSBURG COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF PONTOTOC COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF POTTAWATOMIE COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF PUSHMATAHA COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ROGERS COUNTY, OK								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF SEMINOLE COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SEQUOYAH COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
BALANCE OF STEPHENS COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TILLMAN COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TULSA COUNTY, OK								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WAGONER COUNTY, OK								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, OK								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WASHITA COUNTY, OK								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

OKLAHOMA

Bartlesville is in Osage and Washington Counties.

Bixby is in Tulsa and Wagoner Counties.

Broken Arrow is in Tulsa and Wagoner Counties.

Catoosa is in Rogers and Wagoner Counties.

Clinton is in Custer and Washita Counties.

Collinsville is in Rogers and Tulsa Counties.

Davis is in Garvin and Murray Counties.

Drumright is in Creek and Payne Counties.

Oklahoma City is in Canadian, Cleveland, Oklahoma, and Pottawatomie Counties; it was erroneously reported in McClain County for the 1992 Economic Census.

Owasso is in Rogers and Tulsa Counties.

Piedmont is in Canadian and Kingfisher Counties.

Ponca City is in Kay and Osage Counties.

Purcell is in Cleveland and McClain Counties.

Sand Springs is in Osage and Tulsa Counties.

Skiatook is in Osage and Tulsa Counties.

Stroud is in Creek and Lincoln Counties.

Tulsa is in Osage, Rogers, and Tulsa Counties.

Appendix E. Metropolitan Areas

OKLAHOMA

Enid, OK MSA

Garfield County, OK

Fort Smith, AR—OK MSA

Crawford County, AR

Sebastian County, AR

Sequoyah County, OK

Lawton, OK MSA

Comanche County, OK

Oklahoma City, OK MSA

Canadian County, OK

Cleveland County, OK

Logan County, OK

McClain County, OK

Oklahoma County, OK

Pottawatomie County, OK

Tulsa, OK MSA

Creek County, OK

Osage County, OK

Rogers County, OK

Tulsa County, OK

Wagoner County, OK

