

North Carolina

1997

Issued November 1999

EC97S71A-NC

**1997 Economic Census**

*Arts, Entertainment, and Recreation*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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## **1997 Economic Census** *Arts, Entertainment, and Recreation* Geographic Area Series



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Arts, Entertainment, and Recreation

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTH CAROLINA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>2 090</b>	<b>1 632 553</b>	<b>470 538</b>	<b>97 407</b>	<b>23 481</b>	<b>16.8</b>	<b>6.1</b>
711	Performing arts, spectator sports, & related industries	480	796 287	225 414	46 260	4 209	9.1	3.1
7111	Performing arts companies	72	15 560	4 210	924	276	36.5	1.1
71111	Theater companies & dinner theaters	23	5 003	1 084	190	103	34.3	1.5
711110	Theater companies & dinner theaters	23	5 003	1 084	190	103	34.3	1.5
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	21	D	D	D	b	D	D
7111103	Dinner theaters	1	D	D	D	b	D	D
71112	Dance companies	4	471	70	20	29	55.4	—
711120	Dance companies	4	471	70	20	29	55.4	—
71113	Musical groups & artists	38	8 191	2 501	542	126	34.3	1.0
711130	Musical groups & artists	38	8 191	2 501	542	126	34.3	1.0
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	37	D	D	D	c	D	D
71119	Other performing arts companies	7	1 895	555	172	18	47.0	.9
711190	Other performing arts companies	7	1 895	555	172	18	47.0	.9
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	a	D	D
7112	Spectator sports	210	566 127	195 799	40 620	2 555	7.6	.8
71121	Spectator sports	210	566 127	195 799	40 620	2 555	7.6	.8
711211	Sports teams & clubs	16	159 980	91 307	18 711	496	3.1	.3
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	8	D	D	D	c	D	D
7112119	Other professional sports clubs	7	D	D	D	c	D	D
711212	Racetracks	27	41 016	5 864	1 205	175	13.8	2.0
7112122	Auto racetrack operation	27	41 016	5 864	1 205	175	13.8	2.0
711219	Other spectator sports	167	365 131	98 628	20 704	1 884	9.0	.9
7112191	Professional athletes	25	6 971	1 737	277	64	45.2	3.6
7112192	Racing (except racetrack operation)	142	358 160	96 891	20 427	1 820	8.3	.8
7113	Promoters of performing arts, sports, & similar events	44	171 739	11 435	1 903	904	5.2	7.8
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	40	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	40	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	36	16 597	4 393	1 039	142	42.5	16.5
71141	Agents/managers for artists, athletes, & other public figures	36	16 597	4 393	1 039	142	42.5	16.5
711410	Agents/managers for artists, athletes, & other public figures	36	16 597	4 393	1 039	142	42.5	16.5
7115	Independent artists, writers, & performers	118	26 264	9 577	1 774	332	28.7	13.7
71151	Independent artists, writers, & performers	118	26 264	9 577	1 774	332	28.7	13.7
711510	Independent artists, writers, & performers	118	26 264	9 577	1 774	332	28.7	13.7
712	Museums, historical sites, & similar institutions	24	45 301	13 953	2 819	591	2.4	3.8
7121	Museums, historical sites, & similar institutions	24	45 301	13 953	2 819	591	2.4	3.8
71211	Museums	13	D	D	D	e	D	D
712110	Museums	13	D	D	D	e	D	D
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	5	D	D	D	a	D	D
712130	Zoos & botanical gardens	5	D	D	D	a	D	D
71219	Nature parks & other similar institutions	4	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 586	790 965	231 171	48 328	18 681	25.4	9.2
7131	Amusement parks & arcades	92	94 865	27 903	4 892	2 507	6.8	5.6
71311	Amusement & theme parks	21	73 401	21 824	3 618	1 913	1.0	5.9
713110	Amusement & theme parks	21	73 401	21 824	3 618	1 913	1.0	5.9
7131101	Waterparks	7	1 249	401	80	65	45.0	—
7131102	Amusement parks (except waterparks)	14	72 152	21 423	3 538	1 848	.3	6.0
71312	Amusement arcades	71	21 464	6 079	1 274	594	26.6	4.8
713120	Amusement arcades	71	21 464	6 079	1 274	594	26.6	4.8
7132	Gambling industries	54	19 370	4 926	482	247	12.8	71.6
71321	Casinos (except casino hotels)	1	D	D	D	a	D	D
713210	Casinos (except casino hotels)	1	D	D	D	a	D	D
71329	Other gambling industries	53	D	D	D	c	D	D
713290	Other gambling industries	53	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	53	D	D	D	c	D	D
7139	Other amusement & recreation services	1 440	676 730	198 342	42 954	15 927	28.3	7.9
71391	Golf courses & country clubs	333	312 967	101 288	20 321	6 596	23.2	6.4
713910	Golf courses & country clubs	333	312 967	101 288	20 321	6 596	23.2	6.4
71392	Skiing facilities	8	18 155	5 044	2 606	607	3.8	—
713920	Skiing facilities	8	18 155	5 044	2 606	607	3.8	—
71393	Marinas	110	54 623	10 965	2 133	542	34.6	4.5
713930	Marinas	110	54 623	10 965	2 133	542	34.6	4.5
71394	Fitness & recreational sports centers	515	136 105	41 934	9 574	5 126	35.5	12.5
713940	Fitness & recreational sports centers	515	136 105	41 934	9 574	5 126	35.5	12.5
7139404	Ice skating rinks	7	5 198	1 468	394	188	1.3	31.4
7139405	Roller skating rinks	62	17 878	4 912	1 165	803	38.1	1.7
71395	Bowling centers	86	50 466	15 205	3 975	1 467	16.9	7.0
713950	Bowling centers	86	50 466	15 205	3 975	1 467	16.9	7.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NORTH CAROLINA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries .....	388	104 414	23 906	4 345	1 589	40.8	10.1
713990	All other amusement & recreation industries .....	388	104 414	23 906	4 345	1 589	40.8	10.1
7139901	Dance studios & halls .....	4	460	50	9	9	12.4	—
7139902	Concession operators of amusement devices & rides .....	28	7 240	1 774	245	158	23.9	11.9
7139904	Miniature golf courses .....	30	5 907	1 275	155	115	23.4	6.3
7139905	Coin-operated amusement devices (except slot machine operation) ..	80	37 340	8 238	1 904	422	38.5	6.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NORTH CAROLINA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>567</b>	<b>416 993</b>	<b>387 374</b>	<b>157 485</b>	<b>33 370</b>	<b>10 479</b>	<b>23.7</b>	<b>2.6</b>
711	Performing arts, spectator sports, & related industries .....	101	70 537	68 071	22 292	5 333	1 360	13.8	1.7
7111	Performing arts companies .....	76	42 758	41 185	17 024	4 314	1 056	17.9	2.8
71111	Theater companies & dinner theaters .....	44	19 435	18 376	5 849	1 198	260	2.8	.9
711110	Theater companies & dinner theaters .....	44	19 435	18 376	5 849	1 198	260	2.8	.9
7111101	Opera companies .....	4	2 325	2 277	458	112	18	5.2	—
7111102	Theater companies .....	40	17 110	16 099	5 391	1 086	242	2.5	1.1
71112	Dance companies .....	5	3 912	3 140	1 502	420	97	—	14.9
711120	Dance companies .....	5	3 912	3 140	1 502	420	97	—	14.9
71113	Musical groups & artists .....	27	19 411	19 669	9 673	2 696	699	36.6	2.2
711130	Musical groups & artists .....	27	19 411	19 669	9 673	2 696	699	36.6	2.2
7111301	Symphony orchestras & chamber music organizations .....	20	18 527	18 786	9 312	2 601	668	36.1	2.1
7111309	Other music groups & artists .....	7	884	883	361	95	31	46.6	2.9
7113	Promoters of performing arts, sports, & similar events ...	25	27 779	26 886	5 268	1 019	304	7.5	—
71131	Promoters of performing arts, sports, & similar events w/facility .....	11	23 241	22 682	4 543	903	267	3.8	—
711310	Promoters of performing arts, sports, & similar events w/facility .....	11	23 241	22 682	4 543	903	267	3.8	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	14	4 538	4 204	725	116	37	26.6	—
711320	Promoters of performing arts, sports, & similar events w/o facil .....	14	4 538	4 204	725	116	37	26.6	—
712	Museums, historical sites, & similar institutions .....	128	79 257	59 411	20 368	4 651	1 238	50.7	4.9
7121	Museums, historical sites, & similar institutions .....	128	79 257	59 411	20 368	4 651	1 238	50.7	4.9
71211	Museums .....	100	67 653	52 854	18 396	4 228	1 107	48.0	4.0
712110	Museums .....	100	67 653	52 854	18 396	4 228	1 107	48.0	4.0
71212	Historical sites .....	20	4 340	3 820	1 170	257	95	32.4	20.7
712120	Historical sites .....	20	4 340	3 820	1 170	257	95	32.4	20.7
71213	Zoos & botanical gardens .....	4	D	D	D	D	b	D	D
712130	Zoos & botanical gardens .....	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions .....	4	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions .....	4	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	338	267 199	259 892	114 825	23 386	7 881	18.3	2.2
7139	Other amusement & recreation services .....	338	267 199	259 892	114 825	23 386	7 881	18.3	2.2
71391	Golf courses & country clubs .....	111	193 580	188 205	82 064	16 946	4 527	12.1	.9
713910	Golf courses & country clubs .....	111	193 580	188 205	82 064	16 946	4 527	12.1	.9
71394	Fitness & recreational sports centers .....	191	64 578	62 881	30 018	5 869	3 211	31.5	4.9
713940	Fitness & recreational sports centers .....	191	64 578	62 881	30 018	5 869	3 211	31.5	4.9
71399	All other amusement & recreation industries .....	36	9 041	8 806	2 743	571	143	56.5	11.5
713990	All other amusement & recreation industries .....	36	9 041	8 806	2 743	571	143	56.5	11.5

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHEVILLE, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>73</b>	<b>61 374</b>	<b>17 910</b>	<b>3 886</b>	<b>1 085</b>	<b>9.9</b>	<b>7.4</b>
711	Performing arts, spectator sports, & related industries .....	28	D	D	D	c	D	D
7111	Performing arts companies .....	6	D	D	D	b	D	D
7112	Spectator sports .....	10	6 065	1 082	283	44	18.1	13.9
71121	Spectator sports .....	10	6 065	1 082	283	44	18.1	13.9
711219	Other spectator sports .....	7	4 067	806	242	39	5.0	20.7
7112192	Racing (except racetrack operation) .....	7	4 067	806	242	39	5.0	20.7
712	Museums, historical sites, & similar institutions .....	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	e	D	D
71211	Museums .....	2	D	D	D	e	D	D
712110	Museums .....	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	43	D	D	D	e	D	D
7139	Other amusement & recreation services .....	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	14	4 600	1 452	380	214	45.6	4.5
713940	Fitness & recreational sports centers .....	14	4 600	1 452	380	214	45.6	4.5
71399	All other amusement & recreation industries .....	19	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	b	D	D
<b>CHARLOTTE-GASTONIA-ROCK HILL, NC-SC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>436</b>	<b>649 181</b>	<b>203 349</b>	<b>41 994</b>	<b>6 452</b>	<b>9.6</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	158	454 435	148 465	30 557	1 489	5.1	.9
7111	Performing arts companies .....	20	3 761	1 345	224	46	61.0	.2
71113	Musical groups & artists .....	10	1 529	849	194	22	38.3	.5
711130	Musical groups & artists .....	10	1 529	849	194	22	38.3	.5
7111309	Other music groups & artists .....	10	1 529	849	194	22	38.3	.5
7112	Spectator sports .....	73	334 906	136 001	28 045	1 167	3.9	.4
71121	Spectator sports .....	73	334 906	136 001	28 045	1 167	3.9	.4
711211	Sports teams & clubs .....	4	D	D	D	e	D	D
7112119	Other professional sports clubs .....	2	D	D	D	c	D	D
711212	Racetracks .....	4	D	D	D	b	D	D
7112122	Auto racetrack operation .....	4	D	D	D	b	D	D
711219	Other spectator sports .....	65	158 847	44 025	9 115	769	6.3	.9
7112191	Professional athletes .....	8	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	57	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events .....	23	103 814	7 524	1 410	167	4.6	.7
71132	Promoters of performing arts, sports, & similar events w/o facil .....	19	100 954	7 270	1 367	155	3.3	.6
711320	Promoters of performing arts, sports, & similar events w/o facil .....	19	100 954	7 270	1 367	155	3.3	.6
7115	Independent artists, writers, & performers .....	30	8 115	1 803	438	56	31.9	7.8
71151	Independent artists, writers, & performers .....	30	8 115	1 803	438	56	31.9	7.8
711510	Independent artists, writers, & performers .....	30	8 115	1 803	438	56	31.9	7.8
713	Amusement, gambling, & recreation industries .....	274	D	D	D	h	D	D
7131	Amusement parks & arcades .....	22	65 168	19 085	3 486	1 882	5.7	7.4
71311	Amusement & theme parks .....	3	D	D	D	g	D	D
713110	Amusement & theme parks .....	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) .....	3	D	D	D	g	D	D
71312	Amusement arcades .....	19	D	D	D	c	D	D
713120	Amusement arcades .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	244	D	D	D	h	D	D
71391	Golf courses & country clubs .....	55	54 316	16 012	3 167	1 078	22.9	7.0
713910	Golf courses & country clubs .....	55	54 316	16 012	3 167	1 078	22.9	7.0
71393	Marinas .....	16	6 129	1 055	213	56	34.1	7.0
713930	Marinas .....	16	6 129	1 055	213	56	34.1	7.0
71394	Fitness & recreational sports centers .....	100	30 857	9 386	2 283	1 226	29.7	9.4
713940	Fitness & recreational sports centers .....	100	30 857	9 386	2 283	1 226	29.7	9.4
7139405	Roller skating rinks .....	11	3 713	1 152	275	207	14.7	-
71395	Bowling centers .....	15	10 323	3 024	899	319	15.5	12.8
713950	Bowling centers .....	15	10 323	3 024	899	319	15.5	12.8
71399	All other amusement & recreation industries .....	57	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	57	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	21	13 081	3 112	816	162	25.1	3.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FAYETTEVILLE, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>48</b>	<b>23 330</b>	<b>7 324</b>	<b>1 742</b>	<b>697</b>	<b>27.0</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	10	3 348	999	236	68	43.2	.1
713	Amusement, gambling, & recreation industries .....	38	19 982	6 325	1 506	629	24.3	5.3
7131	Amusement parks & arcades .....	5	4 697	1 977	478	187	5.6	—
71312	Amusement arcades .....	4	D	D	D	c	D	D
713120	Amusement arcades .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	33	15 285	4 348	1 028	442	30.0	6.9
71394	Fitness & recreational sports centers .....	15	5 806	2 079	468	240	32.2	6.3
713940	Fitness & recreational sports centers .....	15	5 806	2 079	468	240	32.2	6.3
71395	Bowling centers .....	6	2 760	810	191	84	23.4	21.1
713950	Bowling centers .....	6	2 760	810	191	84	23.4	21.1
71399	All other amusement & recreation industries .....	7	2 877	594	128	33	15.2	3.9
713990	All other amusement & recreation industries .....	7	2 877	594	128	33	15.2	3.9
<b>GOLDSBORO, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>4 080</b>	<b>1 124</b>	<b>263</b>	<b>126</b>	<b>30.4</b>	<b>33.4</b>
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>GREENSBORO—WINSTON-SALEM—HIGH POINT, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>307</b>	<b>216 982</b>	<b>52 112</b>	<b>10 632</b>	<b>3 123</b>	<b>21.6</b>	<b>8.6</b>
711	Performing arts, spectator sports, & related industries .....	77	128 765	24 556	4 730	680	12.8	7.5
7111	Performing arts companies .....	9	3 569	588	163	52	50.2	1.9
71111	Theater companies & dinner theaters .....	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	6	D	D	D	b	D	D
7112	Spectator sports .....	35	72 763	18 769	3 562	370	18.3	.9
71121	Spectator sports .....	35	72 763	18 769	3 562	370	18.3	.9
711219	Other spectator sports .....	25	67 617	17 427	3 363	333	16.0	.1
7112192	Racing (except racetrack operation) .....	21	67 244	17 318	3 341	326	15.9	—
7113	Promoters of performing arts, sports, & similar events .....	6	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	22	5 745	2 219	457	118	11.5	3.7
71151	Independent artists, writers, & performers .....	22	5 745	2 219	457	118	11.5	3.7
711510	Independent artists, writers, & performers .....	22	5 745	2 219	457	118	11.5	3.7
713	Amusement, gambling, & recreation industries .....	227	87 802	27 480	5 886	2 438	34.3	10.0
7131	Amusement parks & arcades .....	12	4 809	953	206	129	13.7	3.7
7139	Other amusement & recreation services .....	208	82 588	26 362	5 644	2 288	35.5	10.5
71391	Golf courses & country clubs .....	55	37 145	12 697	2 438	846	31.2	13.1
713910	Golf courses & country clubs .....	55	37 145	12 697	2 438	846	31.2	13.1
71394	Fitness & recreational sports centers .....	82	21 699	6 923	1 588	907	40.7	7.1
713940	Fitness & recreational sports centers .....	82	21 699	6 923	1 588	907	40.7	7.1
7139405	Roller skating rinks .....	12	4 231	1 202	290	230	57.5	—
71395	Bowling centers .....	15	11 546	3 685	1 002	334	15.4	8.0
713950	Bowling centers .....	15	11 546	3 685	1 002	334	15.4	8.0
71399	All other amusement & recreation industries .....	54	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	54	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	17	5 820	1 389	306	70	56.6	15.8
<b>GREENVILLE, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>39</b>	<b>14 328</b>	<b>4 797</b>	<b>1 011</b>	<b>468</b>	<b>45.6</b>	<b>29.0</b>
713	Amusement, gambling, & recreation industries .....	37	D	D	D	e	D	D
7139	Other amusement & recreation services .....	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	3 268	1 061	228	156	30.9	56.4
713940	Fitness & recreational sports centers .....	13	3 268	1 061	228	156	30.9	56.4
71399	All other amusement & recreation industries .....	11	2 201	513	109	69	82.4	9.0
713990	All other amusement & recreation industries .....	11	2 201	513	109	69	82.4	9.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HICKORY—MORGANTON—LENOIR, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>76</b>	<b>31 801</b>	<b>9 658</b>	<b>1 718</b>	<b>482</b>	<b>37.2</b>	<b>6.4</b>
711	Performing arts, spectator sports, & related industries .....	23	12 362	5 031	725	91	27.1	.3
7112	Spectator sports .....	14	11 081	4 493	654	65	23.2	.3
71121	Spectator sports .....	14	11 081	4 493	654	65	23.2	.3
711219	Other spectator sports .....	13	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	11	9 941	3 909	552	40	16.8	.3
713	Amusement, gambling, & recreation industries .....	53	19 439	4 627	993	391	43.6	10.3
7139	Other amusement & recreation services .....	49	18 643	4 500	961	373	44.8	10.8
71391	Golf courses & country clubs .....	11	8 548	2 137	425	117	61.7	8.3
713910	Golf courses & country clubs .....	11	8 548	2 137	425	117	61.7	8.3
71394	Fitness & recreational sports centers .....	18	2 620	870	211	141	35.0	14.3
713940	Fitness & recreational sports centers .....	18	2 620	870	211	141	35.0	14.3
71399	All other amusement & recreation industries .....	13	2 928	607	110	36	63.8	22.9
713990	All other amusement & recreation industries .....	13	2 928	607	110	36	63.8	22.9
<b>JACKSONVILLE, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>33</b>	<b>11 993</b>	<b>2 875</b>	<b>604</b>	<b>277</b>	<b>25.1</b>	<b>9.3</b>
713	Amusement, gambling, & recreation industries .....	30	11 797	2 843	599	274	25.5	7.8
7139	Other amusement & recreation services .....	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	8	1 649	444	104	73	57.7	37.7
713940	Fitness & recreational sports centers .....	8	1 649	444	104	73	57.7	37.7
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>356</b>	<b>302 849</b>	<b>69 905</b>	<b>12 936</b>	<b>8 327</b>	<b>12.7</b>	<b>8.0</b>
711	Performing arts, spectator sports, & related industries .....	74	D	D	D	f	D	D
7111	Performing arts companies .....	22	9 895	2 320	619	131	8.1	16.0
71111	Theater companies & dinner theaters .....	6	2 144	865	146	54	28.4	3.8
711110	Theater companies & dinner theaters .....	6	2 144	865	146	54	28.4	3.8
71113	Musical groups & artists .....	13	7 447	1 420	469	74	1.8	18.0
711130	Musical groups & artists .....	13	7 447	1 420	469	74	1.8	18.0
7111309	Other music groups & artists .....	13	7 447	1 420	469	74	1.8	18.0
7112	Spectator sports .....	12	18 090	1 574	354	99	2.1	1.0
71121	Spectator sports .....	12	18 090	1 574	354	99	2.1	1.0
711219	Other spectator sports .....	8	D	D	D	a	D	D
7112191	Professional athletes .....	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	9	15 329	976	207	51	27.6	.8
71132	Promoters of performing arts, sports, & similar events w/o facil .....	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	24	4 074	1 690	306	308	64.0	10.4
71151	Independent artists, writers, & performers .....	24	4 074	1 690	306	308	64.0	10.4
711510	Independent artists, writers, & performers .....	24	4 074	1 690	306	308	64.0	10.4
713	Amusement, gambling, & recreation industries .....	280	252 381	62 294	11 189	7 708	11.8	8.4
7131	Amusement parks & arcades .....	25	D	D	D	h	D	D
71311	Amusement & theme parks .....	5	D	D	D	h	D	D
713110	Amusement & theme parks .....	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks) .....	5	D	D	D	h	D	D
71312	Amusement arcades .....	20	D	D	D	c	D	D
713120	Amusement arcades .....	20	D	D	D	c	D	D
7139	Other amusement & recreation services .....	252	D	D	D	h	D	D
71391	Golf courses & country clubs .....	26	37 757	10 751	2 103	987	17.2	.4
713910	Golf courses & country clubs .....	26	37 757	10 751	2 103	987	17.2	.4
71393	Marinas .....	41	22 898	5 953	1 149	298	25.4	10.1
713930	Marinas .....	41	22 898	5 953	1 149	298	25.4	10.1
71394	Fitness & recreational sports centers .....	84	29 737	8 299	1 927	1 159	23.0	10.1
713940	Fitness & recreational sports centers .....	84	29 737	8 299	1 927	1 159	23.0	10.1
7139405	Roller skating rinks .....	13	3 764	950	225	164	37.5	1.0
71395	Bowling centers .....	19	15 297	4 580	1 291	510	15.3	1.6
713950	Bowling centers .....	19	15 297	4 580	1 291	510	15.3	1.6
71399	All other amusement & recreation industries .....	82	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	82	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	8	D	D	D	b	D	D
7139904	Miniature golf courses .....	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	15	D	D	D	c	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RALEIGH-DURHAM-CHAPEL HILL, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>290</b>	<b>152 255</b>	<b>38 978</b>	<b>8 295</b>	<b>3 435</b>	<b>23.9</b>	<b>5.9</b>
711	Performing arts, spectator sports, & related industries .....	75	D	D	D	f	D	D
7111	Performing arts companies .....	13	D	D	D	b	D	D
71113	Musical groups & artists .....	7	1 468	570	85	18	36.8	3.1
711130	Musical groups & artists .....	7	1 468	570	85	18	36.8	3.1
7111309	Other music groups & artists .....	6	D	D	D	a	D	D
7112	Spectator sports .....	13	11 215	2 765	666	173	25.1	—
71121	Spectator sports .....	13	11 215	2 765	666	173	25.1	—
7113	Promoters of performing arts, sports, & similar events .....	8	21 928	1 548	181	586	11.6	2.9
71132	Promoters of performing arts, sports, & similar events w/o facil .....	8	21 928	1 548	181	586	11.6	2.9
711320	Promoters of performing arts, sports, & similar events w/o facil .....	8	21 928	1 548	181	586	11.6	2.9
7115	Independent artists, writers, & performers .....	33	5 201	2 117	503	98	40.5	14.2
71151	Independent artists, writers, & performers .....	33	5 201	2 117	503	98	40.5	14.2
711510	Independent artists, writers, & performers .....	33	5 201	2 117	503	98	40.5	14.2
713	Amusement, gambling, & recreation industries .....	213	107 907	31 170	6 651	2 530	25.2	6.3
7139	Other amusement & recreation services .....	199	104 788	30 403	6 490	2 452	25.2	6.5
71391	Golf courses & country clubs .....	34	47 392	14 792	2 832	823	18.8	1.2
713910	Golf courses & country clubs .....	34	47 392	14 792	2 832	823	18.8	1.2
71394	Fitness & recreational sports centers .....	100	36 797	10 826	2 578	1 204	26.7	13.2
713940	Fitness & recreational sports centers .....	100	36 797	10 826	2 578	1 204	26.7	13.2
7139405	Roller skating rinks .....	5	2 647	610	144	81	27.4	—
71395	Bowling centers .....	10	7 283	2 313	514	204	1.9	—
713950	Bowling centers .....	10	7 283	2 313	514	204	1.9	—
71399	All other amusement & recreation industries .....	50	12 209	2 195	504	204	58.4	11.0
713990	All other amusement & recreation industries .....	50	12 209	2 195	504	204	58.4	11.0
<b>ROCKY MOUNT, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>24</b>	<b>5 055</b>	<b>1 660</b>	<b>414</b>	<b>132</b>	<b>28.6</b>	<b>.8</b>
713	Amusement, gambling, & recreation industries .....	21	4 546	1 592	399	130	27.1	.8
7139	Other amusement & recreation services .....	15	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>WILMINGTON, NC MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>52 940</b>	<b>14 379</b>	<b>2 899</b>	<b>1 180</b>	<b>14.7</b>	<b>11.1</b>
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	88	48 232	13 195	2 756	1 131	16.0	8.6
7131	Amusement parks & arcades .....	9	3 613	1 197	113	85	22.1	—
7139	Other amusement & recreation services .....	75	44 205	11 868	2 626	1 033	15.1	9.1
71391	Golf courses & country clubs .....	17	21 520	5 825	1 378	543	7.6	10.3
713910	Golf courses & country clubs .....	17	21 520	5 825	1 378	543	7.6	10.3
71393	Marinas .....	18	11 151	2 488	453	109	14.1	2.1
713930	Marinas .....	18	11 151	2 488	453	109	14.1	2.1
71394	Fitness & recreational sports centers .....	19	5 930	1 908	459	251	16.4	24.1
713940	Fitness & recreational sports centers .....	19	5 930	1 908	459	251	16.4	24.1
71399	All other amusement & recreation industries .....	17	3 442	904	138	66	53.3	4.6
713990	All other amusement & recreation industries .....	17	3 442	904	138	66	53.3	4.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>688</b>	<b>427 845</b>	<b>122 254</b>	<b>25 554</b>	<b>6 469</b>	<b>21.2</b>	<b>7.6</b>
711	Performing arts, spectator sports, & related industries	99	D	D	D	f	D	D
7111	Performing arts companies	16	D	D	D	b	D	D
71113	Musical groups & artists	10	D	D	D	b	D	D
711130	Musical groups & artists	10	D	D	D	b	D	D
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	57	130 194	32 718	7 470	722	7.2	1.3
71121	Spectator sports	57	130 194	32 718	7 470	722	7.2	1.3
711212	Racetracks	10	D	D	D	b	D	D
7112122	Auto racetrack operation	10	D	D	D	b	D	D
711219	Other spectator sports	46	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	b	D	D
71219	Nature parks & other similar institutions	4	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	577	277 103	83 767	17 074	5 503	26.4	10.2
7131	Amusement parks & arcades	26	14 913	4 432	544	175	14.6	1.2
71311	Amusement & theme parks	9	D	D	D	c	D	D
713110	Amusement & theme parks	9	D	D	D	c	D	D
7132	Gambling industries	23	15 105	3 375	138	95	7.2	89.2
7139	Other amusement & recreation services	528	247 085	75 960	16 392	5 233	28.3	5.9
71391	Golf courses & country clubs	139	126 244	44 899	9 035	2 832	21.3	4.7
713910	Golf courses & country clubs	139	126 244	44 899	9 035	2 832	21.3	4.7
71392	Skiing facilities	6	D	D	D	e	D	D
713920	Skiing facilities	6	D	D	D	e	D	D
71393	Marinas	61	29 342	6 055	1 183	281	44.6	4.4
713930	Marinas	61	29 342	6 055	1 183	281	44.6	4.4
71394	Fitness & recreational sports centers	141	23 301	7 074	1 354	771	51.3	15.6
713940	Fitness & recreational sports centers	141	23 301	7 074	1 354	771	51.3	15.6
7139405	Roller skating rinks	19	3 295	814	203	105	39.1	3.8
71395	Bowling centers	29	D	D	D	e	D	D
713950	Bowling centers	29	D	D	D	e	D	D
71399	All other amusement & recreation industries	152	41 512	10 203	1 619	583	34.5	8.3
713990	All other amusement & recreation industries	152	41 512	10 203	1 619	583	34.5	8.3
7139902	Concession operators of amusement devices & rides	12	2 881	510	55	33	12.0	13.9
7139904	Miniature golf courses	11	2 579	479	57	44	26.8	—
7139905	Coin-operated amusement devices (except slot machine operation)	24	9 796	2 531	541	137	46.7	1.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHEVILLE, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>14</b>	<b>9 864</b>	<b>9 864</b>	<b>4 965</b>	<b>1 064</b>	<b>394</b>	<b>26.1</b>	<b>1.5</b>
712	Museums, historical sites, & similar institutions	6	2 530	1 356	714	174	44	98.3	.2
7121	Museums, historical sites, & similar institutions	6	2 530	1 356	714	174	44	98.3	.2
713	Amusement, gambling, & recreation industries	5	6 187	7 363	3 742	767	232	1.4	2.3
7139	Other amusement & recreation services	5	6 187	7 363	3 742	767	232	1.4	2.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHARLOTTE—GASTONIA—ROCK HILL, NC—SC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>108</b>	<b>122 975</b>	<b>110 147</b>	<b>40 074</b>	<b>8 966</b>	<b>2 414</b>	<b>22.1</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries .....	24	32 371	31 123	8 703	2 282	481	3.0	1.6
7111	Performing arts companies .....	19	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	9	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	9	D	D	D	D	b	D	D
7111101	Opera companies .....	1	D	D	D	D	a	D	D
71113	Musical groups & artists .....	8	6 091	6 054	2 932	952	130	10.7	—
711130	Musical groups & artists .....	8	6 091	6 054	2 932	952	130	10.7	—
7111301	Symphony orchestras & chamber music organizations .....	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	25	30 660	21 265	7 309	1 657	381	61.3	2.6
7121	Museums, historical sites, & similar institutions .....	25	30 660	21 265	7 309	1 657	381	61.3	2.6
71211	Museums .....	19	D	D	D	D	e	D	D
712110	Museums .....	19	D	D	D	D	e	D	D
71213	Zoos & botanical gardens .....	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	59	59 944	57 759	24 062	5 027	1 552	12.3	1.3
7139	Other amusement & recreation services .....	59	59 944	57 759	24 062	5 027	1 552	12.3	1.3
71391	Golf courses & country clubs .....	18	44 489	43 197	18 792	4 074	1 117	6.5	.1
713910	Golf courses & country clubs .....	18	44 489	43 197	18 792	4 074	1 117	6.5	.1
71394	Fitness & recreational sports centers .....	38	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	38	D	D	D	D	e	D	D
<b>FAYETTEVILLE, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>4 382</b>	<b>4 182</b>	<b>1 798</b>	<b>436</b>	<b>103</b>	<b>4.1</b>	<b>10.1</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	D	b	D	D
<b>GOLDSBORO, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>4 436</b>	<b>4 378</b>	<b>1 675</b>	<b>363</b>	<b>103</b>	<b>17.0</b>	<b>.7</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	D	b	D	D
<b>GREENSBORO—WINSTON-SALEM—HIGH POINT, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>119</b>	<b>78 756</b>	<b>73 934</b>	<b>33 663</b>	<b>6 956</b>	<b>2 299</b>	<b>14.9</b>	<b>4.9</b>
711	Performing arts, spectator sports, & related industries .....	19	9 674	9 459	3 818	770	276	1.0	4.2
7111	Performing arts companies .....	16	8 127	7 965	3 617	726	268	1.2	5.0
71111	Theater companies & dinner theaters .....	9	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	9	D	D	D	D	b	D	D
71113	Musical groups & artists .....	6	4 649	4 425	2 427	517	219	2.2	8.7
711130	Musical groups & artists .....	6	4 649	4 425	2 427	517	219	2.2	8.7
7111301	Symphony orchestras & chamber music organizations .....	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	20	16 408	12 504	5 807	1 322	361	24.7	4.6
7121	Museums, historical sites, & similar institutions .....	20	16 408	12 504	5 807	1 322	361	24.7	4.6
71211	Museums .....	18	D	D	D	D	e	D	D
712110	Museums .....	18	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	80	52 674	51 971	24 038	4 864	1 662	14.5	5.2
7139	Other amusement & recreation services .....	80	52 674	51 971	24 038	4 864	1 662	14.5	5.2
71391	Golf courses & country clubs .....	17	37 023	37 274	17 149	3 585	961	.4	2.3
713910	Golf courses & country clubs .....	17	37 023	37 274	17 149	3 585	961	.4	2.3
71394	Fitness & recreational sports centers .....	53	14 127	13 298	6 518	1 210	679	46.9	9.1
713940	Fitness & recreational sports centers .....	53	14 127	13 298	6 518	1 210	679	46.9	9.1
71399	All other amusement & recreation industries .....	10	1 524	1 399	371	69	22	54.3	39.9
713990	All other amusement & recreation industries .....	10	1 524	1 399	371	69	22	54.3	39.9
<b>GREENVILLE, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HICKORY—MORGANTON—LENOIR, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>21</b>	<b>14 520</b>	<b>13 918</b>	<b>6 537</b>	<b>1 332</b>	<b>462</b>	<b>21.7</b>	<b>2.9</b>
711	Performing arts, spectator sports, & related industries .....	7	1 315	1 261	463	128	84	38.9	—
712	Museums, historical sites, & similar institutions .....	5	2 371	1 487	749	164	50	83.4	16.6
7121	Museums, historical sites, & similar institutions .....	5	2 371	1 487	749	164	50	83.4	16.6
713	Amusement, gambling, & recreation industries .....	9	10 834	11 170	5 325	1 040	328	6.1	.2
7139	Other amusement & recreation services .....	9	10 834	11 170	5 325	1 040	328	6.1	.2
71391	Golf courses & country clubs .....	6	D	D	D	D	e	D	D
713910	Golf courses & country clubs .....	6	D	D	D	D	e	D	D
<b>JACKSONVILLE, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>101</b>	<b>200 691</b>	<b>187 044</b>	<b>67 003</b>	<b>14 657</b>	<b>3 277</b>	<b>4.9</b>	<b>.6</b>
711	Performing arts, spectator sports, & related industries .....	20	17 831	17 180	6 311	1 564	346	8.1	.5
7111	Performing arts companies .....	14	13 897	13 699	6 014	1 518	329	4.5	.1
71111	Theater companies & dinner theaters .....	4	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	D	c	D	D
7111101	Opera companies .....	1	D	D	D	D	c	D	D
71113	Musical groups & artists .....	9	D	D	D	D	c	D	D
711130	Musical groups & artists .....	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	4	D	D	D	D	c	D	D
71119	Other performing arts companies .....	1	D	D	D	D	a	D	D
711190	Other performing arts companies .....	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	6	3 934	3 481	297	46	17	20.8	2.1
712	Museums, historical sites, & similar institutions .....	18	144 508	132 610	45 268	9 979	1 904	2.8	.5
7121	Museums, historical sites, & similar institutions .....	18	144 508	132 610	45 268	9 979	1 904	2.8	.5
71211	Museums .....	14	D	D	D	D	g	D	D
712110	Museums .....	14	D	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	63	38 352	37 254	15 424	3 114	1 027	11.2	1.2
7139	Other amusement & recreation services .....	63	38 352	37 254	15 424	3 114	1 027	11.2	1.2
71391	Golf courses & country clubs .....	9	18 638	18 535	7 972	1 490	477	3.8	—
713910	Golf courses & country clubs .....	9	18 638	18 535	7 972	1 490	477	3.8	—
71394	Fitness & recreational sports centers .....	44	18 895	17 990	7 153	1 572	532	18.5	1.2
713940	Fitness & recreational sports centers .....	44	18 895	17 990	7 153	1 572	532	18.5	1.2
<b>RALEIGH—DURHAM—CHAPEL HILL, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>109</b>	<b>93 146</b>	<b>91 091</b>	<b>38 935</b>	<b>8 608</b>	<b>2 895</b>	<b>18.8</b>	<b>1.4</b>
711	Performing arts, spectator sports, & related industries .....	22	18 111	17 466	6 362	1 700	302	39.2	3.0
7111	Performing arts companies .....	19	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	10	6 664	6 014	1 767	409	90	1.8	—
711110	Theater companies & dinner theaters .....	10	6 664	6 014	1 767	409	90	1.8	—
7111102	Theater companies .....	9	D	D	D	D	b	D	D
71113	Musical groups & artists .....	7	D	D	D	D	c	D	D
711130	Musical groups & artists .....	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	16	11 050	11 325	3 480	838	231	13.7	.2
7121	Museums, historical sites, & similar institutions .....	16	11 050	11 325	3 480	838	231	13.7	.2
71211	Museums .....	13	10 660	10 976	3 318	798	214	12.9	—
712110	Museums .....	13	10 660	10 976	3 318	798	214	12.9	—
713	Amusement, gambling, & recreation industries .....	71	63 985	62 300	29 093	6 070	2 362	14.0	1.2
7139	Other amusement & recreation services .....	71	63 985	62 300	29 093	6 070	2 362	14.0	1.2
71391	Golf courses & country clubs .....	15	35 422	33 480	14 757	3 111	848	5.9	.4
713910	Golf courses & country clubs .....	15	35 422	33 480	14 757	3 111	848	5.9	.4
71394	Fitness & recreational sports centers .....	45	24 879	25 063	12 901	2 640	1 450	24.0	2.0
713940	Fitness & recreational sports centers .....	45	24 879	25 063	12 901	2 640	1 450	24.0	2.0
71399	All other amusement & recreation industries .....	11	3 684	3 757	1 435	319	64	24.0	3.0
713990	All other amusement & recreation industries .....	11	3 684	3 757	1 435	319	64	24.0	3.0
<b>ROCKY MOUNT, NC MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>4 121</b>	<b>3 746</b>	<b>1 437</b>	<b>309</b>	<b>85</b>	<b>49.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	4 121	3 746	1 437	309	85	49.0	—
7139	Other amusement & recreation services .....	5	4 121	3 746	1 437	309	85	49.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WILMINGTON, NC MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	20	17 597	11 412	4 166	941	353	48.9	.8
711	Performing arts, spectator sports, & related industries .....	6	1 364	1 252	618	54	26	16.9	—
712	Museums, historical sites, & similar institutions .....	7	7 900	4 323	541	116	42	86.8	1.8
7121	Museums, historical sites, & similar institutions .....	7	7 900	4 323	541	116	42	86.8	1.8
71211	Museums .....	5	D	D	D	D	b	D	D
712110	Museums .....	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	8 333	5 837	3 007	771	285	18.1	—
7139	Other amusement & recreation services .....	7	8 333	5 837	3 007	771	285	18.1	—
71394	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
<b>AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	163	80 602	77 320	29 406	5 447	1 781	29.9	4.2
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	D	b	D	D
7111	Performing arts companies .....	12	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	10	2 898	2 749	1 099	101	26	4.9	5.5
711110	Theater companies & dinner theaters .....	10	2 898	2 749	1 099	101	26	4.9	5.5
712	Museums, historical sites, & similar institutions .....	44	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	44	D	D	D	D	c	D	D
71211	Museums .....	31	5 850	4 809	1 351	294	79	62.7	8.4
712110	Museums .....	31	5 850	4 809	1 351	294	79	62.7	8.4
71212	Historical sites .....	10	2 063	1 912	532	119	44	20.4	30.6
712120	Historical sites .....	10	2 063	1 912	532	119	44	20.4	30.6
713	Amusement, gambling, & recreation industries .....	101	66 141	64 104	25 618	4 764	1 583	29.3	2.9
7139	Other amusement & recreation services .....	101	66 141	64 104	25 618	4 764	1 583	29.3	2.9
71391	Golf courses & country clubs .....	46	52 318	50 892	20 070	3 630	1 008	28.2	1.5
713910	Golf courses & country clubs .....	46	52 318	50 892	20 070	3 630	1 008	28.2	1.5
71394	Fitness & recreational sports centers .....	45	11 672	11 073	4 880	998	540	23.8	8.3
713940	Fitness & recreational sports centers .....	45	11 672	11 073	4 880	998	540	23.8	8.3
71399	All other amusement & recreation industries .....	10	2 151	2 139	668	136	35	86.4	8.4
713990	All other amusement & recreation industries .....	10	2 151	2 139	668	136	35	86.4	8.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALAMANCE COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	27	11 088	3 070	505	278	34.5	15.5
711	Performing arts, spectator sports, & related industries .....	6	1 757	550	82	13	38.1	—
713	Amusement, gambling, & recreation industries .....	21	9 331	2 520	423	265	33.9	18.5
7139	Other amusement & recreation services .....	20	D	D	D	e	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
<b>ALEXANDER COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	13	2 650	839	133	38	11.2	37.3
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	a	D	D
<b>ALLEGHANY COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>ANSON COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	395	118	3	1	80.0	—
<b>AVERY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	16 684	5 886	1 508	214	4.4	—
712	Museums, historical sites, & similar institutions .....	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions .....	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
<b>BEAUFORT COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	12	1 360	353	61	41	62.7	4.3
<b>BERTIE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BLADEN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	988	257	33	16	D	—
<b>BRUNSWICK COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	32	23 542	5 914	1 315	537	11.5	10.9
713	Amusement, gambling, & recreation industries .....	32	23 542	5 914	1 315	537	11.5	10.9
7139	Other amusement & recreation services .....	28	22 712	5 783	1 303	533	9.3	11.3
71391	Golf courses & country clubs .....	13	18 495	4 890	1 149	464	6.8	11.9
713910	Golf courses & country clubs .....	13	18 495	4 890	1 149	464	6.8	11.9
<b>BUNCOMBE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	68	59 508	17 458	3 755	933	9.9	7.7
711	Performing arts, spectator sports, & related industries .....	28	D	D	D	c	D	D
7111	Performing arts companies .....	6	D	D	D	b	D	D
7112	Spectator sports .....	10	6 065	1 082	283	44	18.1	13.9
71121	Spectator sports .....	10	6 065	1 082	283	44	18.1	13.9
711219	Other spectator sports .....	7	4 067	806	242	39	5.0	20.7
7112192	Racing (except racetrack operation) .....	7	4 067	806	242	39	5.0	20.7
712	Museums, historical sites, & similar institutions .....	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	e	D	D
71211	Museums .....	2	D	D	D	e	D	D
712110	Museums .....	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	38	D	D	D	e	D	D
7139	Other amusement & recreation services .....	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	14	4 600	1 452	380	214	45.6	4.5
713940	Fitness & recreational sports centers .....	14	4 600	1 452	380	214	45.6	4.5
71399	All other amusement & recreation industries .....	15	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	15	D	D	D	b	D	D
<b>BURKE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	2 306	889	182	57	23.2	2.9
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>CABARRUS COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	56	133 531	32 451	7 225	759	5.0	.6
711	Performing arts, spectator sports, & related industries .....	38	127 405	30 587	6 817	583	3.8	.6
7112	Spectator sports .....	33	124 880	29 898	6 630	556	3.1	.6
71121	Spectator sports .....	33	124 880	29 898	6 630	556	3.1	.6
711212	Racetracks .....	3	D	D	D	b	D	D
7112122	Auto racetrack operation .....	3	D	D	D	b	D	D
711219	Other spectator sports .....	30	D	D	D	e	D	D
7112191	Professional athletes .....	3	2 532	729	86	5	D	—
7112192	Racing (except racetrack operation) .....	27	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	10	3 251	1 084	331	147	18.5	.2
713940	Fitness & recreational sports centers .....	10	3 251	1 084	331	147	18.5	.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CALDWELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	13	3 425	910	194	63	98.8	1.2
713	Amusement, gambling, & recreation industries .....	13	3 425	910	194	63	98.8	1.2
7139	Other amusement & recreation services .....	13	3 425	910	194	63	98.8	1.2
71399	All other amusement & recreation industries .....	5	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	a	D	D
<b>CAMDEN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CARTERET COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	47	20 793	4 621	901	303	46.5	.3
713	Amusement, gambling, & recreation industries .....	44	20 518	4 580	898	302	45.8	.3
7139	Other amusement & recreation services .....	40	18 410	3 989	853	266	47.0	.4
71393	Marinas .....	19	11 056	2 038	453	113	34.8	—
713930	Marinas .....	19	11 056	2 038	453	113	34.8	—
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	13	2 996	660	119	46	49.6	2.2
713990	All other amusement & recreation industries .....	13	2 996	660	119	46	49.6	2.2
<b>CASWELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>CATAWBA COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	42	23 420	7 020	1 209	324	32.5	4.0
711	Performing arts, spectator sports, & related industries .....	14	11 296	4 633	633	71	26.6	.3
7112	Spectator sports .....	10	10 463	4 201	586	55	23.5	.3
71121	Spectator sports .....	10	10 463	4 201	586	55	23.5	.3
711219	Other spectator sports .....	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	28	12 124	2 387	576	253	38.0	7.5
7139	Other amusement & recreation services .....	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	10	2 161	738	185	119	26.3	12.3
713940	Fitness & recreational sports centers .....	10	2 161	738	185	119	26.3	12.3
<b>CHATHAM COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71391	Golf courses & country clubs .....	1	D	D	D	b	D	D
713910	Golf courses & country clubs .....	1	D	D	D	b	D	D
<b>CHEROKEE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	432	141	21	10	28.2	11.8
<b>CHOWAN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CLAY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CLEVELAND COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	18	4 988	1 405	294	109	52.3	2.8
713	Amusement, gambling, & recreation industries .....	14	4 659	1 367	288	106	49.0	3.0
7139	Other amusement & recreation services .....	14	4 659	1 367	288	106	49.0	3.0
<b>COLUMBUS COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	1 620	336	72	27	83.6	7.8
713	Amusement, gambling, & recreation industries .....	9	1 620	336	72	27	83.6	7.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CRAVEN COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>26</b>	<b>9 105</b>	<b>2 695</b>	<b>626</b>	<b>245</b>	<b>31.9</b>	<b>3.2</b>
713	Amusement, gambling, & recreation industries .....	23	D	D	D	c	D	D
7139	Other amusement & recreation services .....	20	8 515	2 590	599	229	31.8	2.6
71391	Golf courses & country clubs .....	3	5 452	1 928	434	141	—	—
713910	Golf courses & country clubs .....	3	5 452	1 928	434	141	—	—
71394	Fitness & recreational sports centers .....	5	1 507	373	99	54	91.5	—
713940	Fitness & recreational sports centers .....	5	1 507	373	99	54	91.5	—
<b>CUMBERLAND COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>48</b>	<b>23 330</b>	<b>7 324</b>	<b>1 742</b>	<b>697</b>	<b>27.0</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	10	3 348	999	236	68	43.2	.1
713	Amusement, gambling, & recreation industries .....	38	19 982	6 325	1 506	629	24.3	5.3
7131	Amusement parks & arcades .....	5	4 697	1 977	478	187	5.6	—
71312	Amusement arcades .....	4	D	D	D	c	D	D
713120	Amusement arcades .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	33	15 285	4 348	1 028	442	30.0	6.9
71394	Fitness & recreational sports centers .....	15	5 806	2 079	468	240	32.2	6.3
713940	Fitness & recreational sports centers .....	15	5 806	2 079	468	240	32.2	6.3
71395	Bowling centers .....	6	2 760	810	191	84	23.4	21.1
713950	Bowling centers .....	6	2 760	810	191	84	23.4	21.1
71399	All other amusement & recreation industries .....	7	2 877	594	128	33	15.2	3.9
713990	All other amusement & recreation industries .....	7	2 877	594	128	33	15.2	3.9
<b>CURRITUCK COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>16</b>	<b>10 586</b>	<b>1 997</b>	<b>324</b>	<b>115</b>	<b>30.0</b>	<b>5.2</b>
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	6 713	1 124	194	63	16.6	2.1
713910	Golf courses & country clubs .....	5	6 713	1 124	194	63	16.6	2.1
<b>DARE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>43</b>	<b>20 346</b>	<b>4 699</b>	<b>556</b>	<b>144</b>	<b>18.8</b>	<b>5.9</b>
711	Performing arts, spectator sports, & related industries .....	4	2 119	1 463	90	8	10.0	—
713	Amusement, gambling, & recreation industries .....	39	18 227	3 236	466	136	19.8	6.6
7139	Other amusement & recreation services .....	39	18 227	3 236	466	136	19.8	6.6
71393	Marinas .....	10	7 875	1 339	184	42	17.6	—
713930	Marinas .....	10	7 875	1 339	184	42	17.6	—
71399	All other amusement & recreation industries .....	20	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	20	D	D	D	b	D	D
<b>DAVIDSON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>21</b>	<b>44 469</b>	<b>11 819</b>	<b>1 975</b>	<b>232</b>	<b>22.7</b>	<b>.2</b>
711	Performing arts, spectator sports, & related industries .....	7	41 683	10 767	1 754	167	19.1	—
7112	Spectator sports .....	4	41 165	10 636	1 727	155	18.5	—
71121	Spectator sports .....	4	41 165	10 636	1 727	155	18.5	—
711219	Other spectator sports .....	4	41 165	10 636	1 727	155	18.5	—
7112192	Racing (except racetrack operation) .....	4	41 165	10 636	1 727	155	18.5	—
713	Amusement, gambling, & recreation industries .....	14	2 786	1 052	221	65	75.3	3.4
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
<b>DAVIE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>7 388</b>	<b>2 426</b>	<b>474</b>	<b>156</b>	<b>21.9</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	D	D	D	c	D	D
713910	Golf courses & country clubs .....	5	D	D	D	c	D	D
<b>DUPLIN COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>1 558</b>	<b>463</b>	<b>104</b>	<b>75</b>	<b>9.7</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	1 558	463	104	75	9.7	—
7139	Other amusement & recreation services .....	4	1 558	463	104	75	9.7	—

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DURHAM COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	41	19 547	5 342	1 098	405	18.5	4.0
711	Performing arts, spectator sports, & related industries .....	11	7 854	2 286	402	75	26.6	4.3
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	30	11 693	3 056	696	330	13.2	3.8
7139	Other amusement & recreation services .....	24	10 257	2 746	629	287	11.3	3.9
71394	Fitness & recreational sports centers .....	12	6 365	1 946	455	228	7.4	1.0
713940	Fitness & recreational sports centers .....	12	6 365	1 946	455	228	7.4	1.0
<b>EDGECOMBE COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	1 508	390	97	26	10.7	—
<b>FORSYTH COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	75	27 170	8 322	1 853	698	28.9	4.9
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	b	D	D
7112	Spectator sports .....	6	D	D	D	b	D	D
71121	Spectator sports .....	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	56	19 956	5 986	1 390	613	35.9	4.5
7139	Other amusement & recreation services .....	50	D	D	D	f	D	D
71391	Golf courses & country clubs .....	11	7 516	2 168	453	151	42.9	.8
713910	Golf courses & country clubs .....	11	7 516	2 168	453	151	42.9	.8
71394	Fitness & recreational sports centers .....	20	4 946	1 524	368	239	52.7	13.4
713940	Fitness & recreational sports centers .....	20	4 946	1 524	368	239	52.7	13.4
71395	Bowling centers .....	7	4 135	1 482	404	134	2.8	—
713950	Bowling centers .....	7	4 135	1 482	404	134	2.8	—
71399	All other amusement & recreation industries .....	11	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	11	D	D	D	b	D	D
<b>FRANKLIN COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	10	D	D	D	b	D	D
<b>GASTON COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	33	9 797	3 125	761	321	42.6	6.8
713	Amusement, gambling, & recreation industries .....	28	9 440	3 038	743	313	44.2	7.0
7139	Other amusement & recreation services .....	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	1 966	569	146	107	78.4	—
713940	Fitness & recreational sports centers .....	9	1 966	569	146	107	78.4	—
<b>GATES COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>GRAHAM COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	594	56	7	3	61.4	—
<b>GRANVILLE COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	397	204	35	24	74.8	25.2
<b>GREENE COUNTY, NC</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GUILFORD COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>133</b>	<b>95 043</b>	<b>17 874</b>	<b>3 809</b>	<b>1 390</b>	<b>14.7</b>	<b>15.4</b>
711	Performing arts, spectator sports, & related industries .....	32	56 117	5 238	1 049	277	6.8	16.1
7111	Performing arts companies .....	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	b	D	D
7112	Spectator sports .....	10	5 994	1 545	299	48	29.3	.8
71121	Spectator sports .....	10	5 994	1 545	299	48	29.3	.8
711219	Other spectator sports .....	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	4	4 721	898	169	22	24.5	—
7113	Promoters of performing arts, sports, & similar events .....	4	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	101	38 926	12 636	2 760	1 113	26.0	14.4
7139	Other amusement & recreation services .....	92	35 786	11 963	2 614	1 030	26.8	15.7
71391	Golf courses & country clubs .....	18	10 539	4 149	815	252	26.6	31.9
713910	Golf courses & country clubs .....	18	10 539	4 149	815	252	26.6	31.9
71394	Fitness & recreational sports centers .....	40	14 045	4 387	993	522	27.4	4.0
713940	Fitness & recreational sports centers .....	40	14 045	4 387	993	522	27.4	4.0
7139405	Roller skating rinks .....	6	3 244	884	211	175	60.1	—
71395	Bowling centers .....	5	5 106	1 702	461	146	—	18.1
713950	Bowling centers .....	5	5 106	1 702	461	146	—	18.1
71399	All other amusement & recreation industries .....	28	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	28	D	D	D	c	D	D
<b>HALIFAX COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>1 870</b>	<b>480</b>	<b>109</b>	<b>68</b>	<b>76.3</b>	<b>11.3</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
<b>HARNETT COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>13</b>	<b>3 188</b>	<b>807</b>	<b>184</b>	<b>54</b>	<b>54.5</b>	<b>3.0</b>
713	Amusement, gambling, & recreation industries .....	13	3 188	807	184	54	54.5	3.0
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>HAYWOOD COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>13</b>	<b>8 467</b>	<b>3 008</b>	<b>789</b>	<b>358</b>	<b>3.4</b>	<b>1.4</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7139	Other amusement & recreation services .....	9	D	D	D	e	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
<b>HENDERSON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>22</b>	<b>19 067</b>	<b>7 376</b>	<b>1 297</b>	<b>329</b>	<b>9.0</b>	<b>5.2</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
711219	Other spectator sports .....	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	e	D	D
7139	Other amusement & recreation services .....	18	D	D	D	e	D	D
71391	Golf courses & country clubs .....	7	7 077	3 406	625	203	7.1	12.6
713910	Golf courses & country clubs .....	7	7 077	3 406	625	203	7.1	12.6
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	6	2 314	883	193	43	17.7	2.3
713990	All other amusement & recreation industries .....	6	2 314	883	193	43	17.7	2.3
<b>HERTFORD COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>487</b>	<b>177</b>	<b>43</b>	<b>23</b>	<b>81.9</b>	<b>12.7</b>
<b>HOKE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HYDE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>IREDELL COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>61</b>	<b>123 308</b>	<b>32 388</b>	<b>7 470</b>	<b>802</b>	<b>7.8</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	37	114 508	30 051	7 032	613	6.5	1.6
7112	Spectator sports .....	32	111 652	29 093	6 836	576	6.3	.5
71121	Spectator sports .....	32	111 652	29 093	6 836	576	6.3	.5
711219	Other spectator sports .....	30	D	D	D	f	D	D
7112192	Racing (except racetrack operation) .....	29	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	23	D	D	D	c	D	D
7139	Other amusement & recreation services .....	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	1 625	417	93	56	13.0	78.2
713940	Fitness & recreational sports centers .....	8	1 625	417	93	56	13.0	78.2
<b>JACKSON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>3 817</b>	<b>1 110</b>	<b>72</b>	<b>51</b>	<b>42.1</b>	<b>.9</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
<b>JOHNSTON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>23</b>	<b>8 304</b>	<b>1 925</b>	<b>304</b>	<b>124</b>	<b>33.4</b>	<b>4.2</b>
713	Amusement, gambling, & recreation industries .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	17	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	a	D	D
<b>LEE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>3 851</b>	<b>1 222</b>	<b>272</b>	<b>109</b>	<b>13.5</b>	<b>3.1</b>
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	1 398	437	98	50	25.3	2.6
713940	Fitness & recreational sports centers .....	7	1 398	437	98	50	25.3	2.6
<b>LENOIR COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>20</b>	<b>3 943</b>	<b>1 082</b>	<b>200</b>	<b>84</b>	<b>61.5</b>	<b>27.9</b>
713	Amusement, gambling, & recreation industries .....	17	2 942	779	160	68	48.4	37.5
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>LINCOLN COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>26</b>	<b>15 482</b>	<b>3 728</b>	<b>681</b>	<b>134</b>	<b>22.0</b>	<b>2.4</b>
711	Performing arts, spectator sports, & related industries .....	14	8 689	2 311	390	59	17.1	1.8
7112	Spectator sports .....	8	D	D	D	b	D	D
71121	Spectator sports .....	8	D	D	D	b	D	D
711219	Other spectator sports .....	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	12	6 793	1 417	291	75	28.3	3.1
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
71393	Marinas .....	3	D	D	D	a	D	D
713930	Marinas .....	3	D	D	D	a	D	D
<b>MCDOWELL COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>1 856</b>	<b>834</b>	<b>208</b>	<b>54</b>	<b>49.1</b>	<b>1.8</b>
<b>MACON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>7 227</b>	<b>2 728</b>	<b>475</b>	<b>171</b>	<b>30.8</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	5 529	2 139	301	62	30.8	—
713910	Golf courses & country clubs .....	5	5 529	2 139	301	62	30.8	—
<b>MADISON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>1 866</b>	<b>452</b>	<b>131</b>	<b>152</b>	<b>8.6</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	1 866	452	131	152	8.6	—
7139	Other amusement & recreation services .....	5	1 866	452	131	152	8.6	—
<b>MARTIN COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>429</b>	<b>96</b>	<b>19</b>	<b>13</b>	<b>29.8</b>	<b>70.2</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MECKLENBURG COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>208</b>	<b>439 829</b>	<b>150 187</b>	<b>29 929</b>	<b>4 286</b>	<b>7.0</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	71	297 579	110 180	21 911	662	4.1	.9
7111	Performing arts companies .....	11	2 751	1 107	170	23	74.0	.3
7112	Spectator sports .....	20	190 592	100 908	20 198	462	2.4	.1
71121	Spectator sports .....	20	190 592	100 908	20 198	462	2.4	.1
711211	Sports teams & clubs .....	3	D	D	D	e	D	D
7112119	Other professional sports clubs .....	2	D	D	D	c	D	D
711219	Other spectator sports .....	17	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	13	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	13	94 875	5 463	908	100	3.7	.6
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	19	6 080	1 257	284	36	31.6	9.7
71151	Independent artists, writers, & performers .....	19	6 080	1 257	284	36	31.6	9.7
711510	Independent artists, writers, & performers .....	19	6 080	1 257	284	36	31.6	9.7
713	Amusement, gambling, & recreation industries .....	136	D	D	D	h	D	D
7131	Amusement parks & arcades .....	11	60 940	18 166	3 316	1 788	1.1	7.9
71311	Amusement & theme parks .....	3	D	D	D	g	D	D
713110	Amusement & theme parks .....	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) .....	3	D	D	D	g	D	D
71312	Amusement arcades .....	8	D	D	D	c	D	D
713120	Amusement arcades .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	123	D	D	D	g	D	D
71391	Golf courses & country clubs .....	25	37 191	10 650	2 126	728	12.1	7.4
713910	Golf courses & country clubs .....	25	37 191	10 650	2 126	728	12.1	7.4
71394	Fitness & recreational sports centers .....	51	20 456	5 943	1 354	702	26.2	8.3
713940	Fitness & recreational sports centers .....	51	20 456	5 943	1 354	702	26.2	8.3
7139405	Roller skating rinks .....	5	2 268	595	125	111	21.3	—
71395	Bowling centers .....	6	5 748	1 550	520	161	14.6	22.9
713950	Bowling centers .....	6	5 748	1 550	520	161	14.6	22.9
71399	All other amusement & recreation industries .....	33	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	33	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	11	D	D	D	b	D	D
<b>MITCHELL COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>1 665</b>	<b>605</b>	<b>74</b>	<b>22</b>	<b>D</b>	<b>45.2</b>
<b>MONTGOMERY COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>2 674</b>	<b>364</b>	<b>51</b>	<b>16</b>	<b>87.5</b>	<b>2.9</b>
713	Amusement, gambling, & recreation industries .....	4	2 674	364	51	16	87.5	2.9
7139	Other amusement & recreation services .....	4	2 674	364	51	16	87.5	2.9
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>MOORE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>32</b>	<b>42 373</b>	<b>13 924</b>	<b>3 156</b>	<b>925</b>	<b>22.9</b>	<b>.1</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	28	D	D	D	f	D	D
7139	Other amusement & recreation services .....	28	D	D	D	f	D	D
71391	Golf courses & country clubs .....	20	35 974	13 111	2 958	876	9.8	.1
713910	Golf courses & country clubs .....	20	35 974	13 111	2 958	876	9.8	.1
<b>NASH COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>19</b>	<b>3 547</b>	<b>1 270</b>	<b>317</b>	<b>106</b>	<b>36.1</b>	<b>1.1</b>
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
<b>NEW HANOVER COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>70</b>	<b>29 398</b>	<b>8 465</b>	<b>1 584</b>	<b>643</b>	<b>17.2</b>	<b>11.3</b>
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	56	24 690	7 281	1 441	594	20.3	6.5
7139	Other amusement & recreation services .....	47	21 493	6 085	1 323	500	21.2	6.8
71393	Marinas .....	13	8 164	1 867	344	77	19.2	—
713930	Marinas .....	13	8 164	1 867	344	77	19.2	—
71394	Fitness & recreational sports centers .....	18	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	18	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	9	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ONSLOW COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>33</b>	<b>11 993</b>	<b>2 875</b>	<b>604</b>	<b>277</b>	<b>25.1</b>	<b>9.3</b>
713	Amusement, gambling, & recreation industries .....	30	11 797	2 843	599	274	25.5	7.8
7139	Other amusement & recreation services .....	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	8	1 649	444	104	73	57.7	37.7
713940	Fitness & recreational sports centers .....	8	1 649	444	104	73	57.7	37.7
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>ORANGE COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>31</b>	<b>11 067</b>	<b>2 809</b>	<b>648</b>	<b>309</b>	<b>32.4</b>	<b>21.0</b>
711	Performing arts, spectator sports, & related industries .....	14	3 525	806	191	24	81.7	2.4
713	Amusement, gambling, & recreation industries .....	17	7 542	2 003	457	285	9.3	29.7
7139	Other amusement & recreation services .....	17	7 542	2 003	457	285	9.3	29.7
71394	Fitness & recreational sports centers .....	11	5 323	1 326	325	235	7.2	31.3
713940	Fitness & recreational sports centers .....	11	5 323	1 326	325	235	7.2	31.3
<b>PAMLICO COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>2 472</b>	<b>1 092</b>	<b>239</b>	<b>37</b>	<b>80.5</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	2 472	1 092	239	37	80.5	—
7139	Other amusement & recreation services .....	9	2 472	1 092	239	37	80.5	—
<b>PASQUOTANK COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>1 194</b>	<b>278</b>	<b>55</b>	<b>43</b>	<b>65.6</b>	<b>34.4</b>
<b>PENDER COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>3 709</b>	<b>880</b>	<b>165</b>	<b>57</b>	<b>36.2</b>	<b>47.9</b>
713	Amusement, gambling, & recreation industries .....	8	3 709	880	165	57	36.2	47.9
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>PERQUIMANS COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PERSON COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>354</b>	<b>92</b>	<b>8</b>	<b>4</b>	<b>80.5</b>	<b>19.5</b>
<b>PITT COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>39</b>	<b>14 328</b>	<b>4 797</b>	<b>1 011</b>	<b>468</b>	<b>45.6</b>	<b>29.0</b>
713	Amusement, gambling, & recreation industries .....	37	D	D	D	e	D	D
7139	Other amusement & recreation services .....	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	3 268	1 061	228	156	30.9	56.4
713940	Fitness & recreational sports centers .....	13	3 268	1 061	228	156	30.9	56.4
71399	All other amusement & recreation industries .....	11	2 201	513	109	69	82.4	9.0
713990	All other amusement & recreation industries .....	11	2 201	513	109	69	82.4	9.0
<b>POLK COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>946</b>	<b>315</b>	<b>67</b>	<b>23</b>	<b>11.4</b>	<b>15.8</b>
<b>RANDOLPH COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>31</b>	<b>29 907</b>	<b>8 223</b>	<b>1 935</b>	<b>338</b>	<b>26.2</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries .....	11	21 709	5 649	1 387	139	15.2	—
7112	Spectator sports .....	11	21 709	5 649	1 387	139	15.2	—
71121	Spectator sports .....	11	21 709	5 649	1 387	139	15.2	—
711219	Other spectator sports .....	9	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	18	D	D	D	c	D	D
7139	Other amusement & recreation services .....	17	D	D	D	c	D	D
<b>RICHMOND COUNTY, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>5 925</b>	<b>841</b>	<b>203</b>	<b>64</b>	<b>5.6</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ROBESON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	13	2 667	739	161	83	83.8	1.6
713	Amusement, gambling, & recreation industries .....	12	D	D	D	b	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>ROCKINGHAM COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	18	5 219	1 541	361	135	53.0	.8
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
<b>ROWAN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	34	17 504	4 834	1 234	298	36.7	1.3
711	Performing arts, spectator sports, & related industries .....	11	8 619	2 323	666	86	41.4	—
7112	Spectator sports .....	9	D	D	D	b	D	D
71121	Spectator sports .....	9	D	D	D	b	D	D
711219	Other spectator sports .....	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	23	8 885	2 511	568	212	32.2	2.6
7139	Other amusement & recreation services .....	23	8 885	2 511	568	212	32.2	2.6
71394	Fitness & recreational sports centers .....	10	1 446	449	100	78	65.4	1.7
713940	Fitness & recreational sports centers .....	10	1 446	449	100	78	65.4	1.7
71399	All other amusement & recreation industries .....	4	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	a	D	D
<b>RUTHERFORD COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	18	13 113	3 665	853	254	15.8	9.8
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
<b>SAMPSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	10	1 267	321	62	24	63.5	4.9
<b>SCOTLAND COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	1 752	655	174	66	72.2	13.6
<b>STANLY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	11	2 756	725	137	53	56.7	43.3
713	Amusement, gambling, & recreation industries .....	11	2 756	725	137	53	56.7	43.3
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>STOKES COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	1 247	190	35	16	87.1	12.9
<b>SURRY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	16	4 240	1 112	221	107	43.0	.9
713	Amusement, gambling, & recreation industries .....	15	D	D	D	b	D	D
7139	Other amusement & recreation services .....	14	D	D	D	b	D	D
<b>SWAIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	17	27 263	7 063	598	181	3.1	48.1
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	a	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	9	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	c	D	D
<b>TRANSYLVANIA COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	5 812	2 081	348	156	17.1	—
713	Amusement, gambling, & recreation industries .....	9	5 812	2 081	348	156	17.1	—
7139	Other amusement & recreation services .....	9	5 812	2 081	348	156	17.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TYRRELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>UNION COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	20	3 841	1 145	235	94	43.3	16.4
713	Amusement, gambling, & recreation industries .....	13	D	D	D	b	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
<b>VANCE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	5 321	1 261	278	102	59.2	—
713	Amusement, gambling, & recreation industries .....	9	5 321	1 261	278	102	59.2	—
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>WAKE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	177	103 805	25 308	5 537	2 461	24.0	5.2
711	Performing arts, spectator sports, & related industries .....	45	D	D	D	f	D	D
7112	Spectator sports .....	8	4 058	1 473	406	108	15.0	—
71121	Spectator sports .....	8	4 058	1 473	406	108	15.0	—
7113	Promoters of performing arts, sports, & similar events .....	5	20 475	1 261	144	578	9.6	3.1
71132	Promoters of performing arts, sports, & similar events w/o facil .....	5	20 475	1 261	144	578	9.6	3.1
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	20 475	1 261	144	578	9.6	3.1
713	Amusement, gambling, & recreation industries .....	130	72 157	20 811	4 502	1 675	28.6	5.2
7139	Other amusement & recreation services .....	125	D	D	D	g	D	D
71391	Golf courses & country clubs .....	18	32 509	9 402	1 786	561	22.8	—
713910	Golf courses & country clubs .....	18	32 509	9 402	1 786	561	22.8	—
71394	Fitness & recreational sports centers .....	62	23 826	7 365	1 769	731	33.9	11.5
713940	Fitness & recreational sports centers .....	62	23 826	7 365	1 769	731	33.9	11.5
7139405	Roller skating rinks .....	3	D	D	D	b	D	D
71395	Bowling centers .....	6	5 565	1 816	454	179	—	—
713950	Bowling centers .....	6	5 565	1 816	454	179	—	—
71399	All other amusement & recreation industries .....	37	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	37	D	D	D	c	D	D
<b>WARREN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	1 328	511	95	28	—	21.0
<b>WASHINGTON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>WATAUGA COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	30	25 648	8 131	2 196	475	10.6	2.3
713	Amusement, gambling, & recreation industries .....	25	24 426	7 916	2 151	456	9.3	.7
7131	Amusement parks & arcades .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	24	D	D	D	e	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	2 162	962	147	83	42.2	—
713940	Fitness & recreational sports centers .....	7	2 162	962	147	83	42.2	—
71399	All other amusement & recreation industries .....	10	1 705	323	53	25	60.2	10.4
713990	All other amusement & recreation industries .....	10	1 705	323	53	25	60.2	10.4
<b>WAYNE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	17	4 080	1 124	263	126	30.4	33.4
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>WILKES COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	12	1 545	337	63	26	58.1	41.9
<b>WILSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	17	5 812	1 392	280	146	42.5	15.4
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>YADKIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	670	188	46	15	98.2	1.8
<b>YANCEY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ABERDEEN, NC</b>								
71	Arts, entertainment, & recreation .....	4	3 664	949	224	88	11.5	—
713	Amusement, gambling, & recreation industries .....	4	3 664	949	224	88	11.5	—
7139	Other amusement & recreation services .....	4	3 664	949	224	88	11.5	—
<b>AHOSKIE, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>ALBEMARLE, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>ANDREWS, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ANGIER, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>APEX, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ARCHDALE, NC *</b>								
71	Arts, entertainment, & recreation .....	6	2 072	347	92	28	100.0	—
<b>ARCHDALE, NC (RANDOLPH COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	6	2 072	347	92	28	100.0	—
<b>ASHEBORO, NC</b>								
71	Arts, entertainment, & recreation .....	4	1 340	423	114	48	25.1	4.9

See footnotes at end of table.



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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHEVILLE, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>38</b>	<b>51 329</b>	<b>15 608</b>	<b>3 330</b>	<b>788</b>	<b>9.0</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	15	D	D	D	b	D	D
7111	Performing arts companies .....	4	D	D	D	b	D	D
7112	Spectator sports .....	6	3 179	501	92	10	30.9	26.5
71121	Spectator sports .....	6	3 179	501	92	10	30.9	26.5
712	Museums, historical sites, & similar institutions .....	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	e	D	D
71211	Museums .....	2	D	D	D	e	D	D
712110	Museums .....	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	21	D	D	D	e	D	D
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	3 478	1 175	306	157	54.2	4.2
713940	Fitness & recreational sports centers .....	7	3 478	1 175	306	157	54.2	4.2
<b>AYDEN, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>147</b>	<b>88</b>	<b>15</b>	<b>8</b>	<b>66.0</b>	<b>34.0</b>
<b>BEAUFORT, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>2 494</b>	<b>405</b>	<b>80</b>	<b>30</b>	<b>38.3</b>	<b>-</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BELMONT, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>526</b>	<b>150</b>	<b>31</b>	<b>22</b>	<b>91.4</b>	<b>-</b>
<b>BENSON, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BLACK MOUNTAIN, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BOONE, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>7 764</b>	<b>2 477</b>	<b>398</b>	<b>154</b>	<b>12.9</b>	<b>-</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71391	Golf courses & country clubs .....	2	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	c	D	D
<b>BREVARD, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BURLINGTON, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>3 838</b>	<b>1 070</b>	<b>198</b>	<b>114</b>	<b>69.5</b>	<b>-</b>
713	Amusement, gambling, & recreation industries .....	8	3 161	724	156	108	82.0	-
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>CAROLINA BEACH, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>1 699</b>	<b>762</b>	<b>48</b>	<b>27</b>	<b>5.4</b>	<b>8.9</b>
<b>CARRBORO, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>CARY, NC *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>25</b>	<b>22 091</b>	<b>7 020</b>	<b>1 541</b>	<b>472</b>	<b>24.3</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	e	D	D
7139	Other amusement & recreation services .....	18	D	D	D	e	D	D
71391	Golf courses & country clubs .....	2	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	14	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	14	D	D	D	c	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CARY, NC (WAKE COUNTY PART) *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>25</b>	<b>22 091</b>	<b>7 020</b>	<b>1 541</b>	<b>472</b>	<b>24.3</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	e	D	D
7139	Other amusement & recreation services .....	18	D	D	D	e	D	D
71391	Golf courses & country clubs .....	2	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	14	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	14	D	D	D	c	D	D
<b>CHAPEL HILL, NC *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>20</b>	<b>5 054</b>	<b>1 439</b>	<b>333</b>	<b>165</b>	<b>33.5</b>	<b>15.5</b>
711	Performing arts, spectator sports, & related industries .....	9	1 716	639	158	12	62.4	4.8
713	Amusement, gambling, & recreation industries .....	11	3 338	800	175	153	18.7	21.0
7139	Other amusement & recreation services .....	11	3 338	800	175	153	18.7	21.0
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>CHAPEL HILL, NC (ORANGE COUNTY PART) *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>20</b>	<b>5 054</b>	<b>1 439</b>	<b>333</b>	<b>165</b>	<b>33.5</b>	<b>15.5</b>
711	Performing arts, spectator sports, & related industries .....	9	1 716	639	158	12	62.4	4.8
713	Amusement, gambling, & recreation industries .....	11	3 338	800	175	153	18.7	21.0
7139	Other amusement & recreation services .....	11	3 338	800	175	153	18.7	21.0
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>CHARLOTTE, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>154</b>	<b>341 549</b>	<b>123 011</b>	<b>24 725</b>	<b>1 896</b>	<b>6.4</b>	<b>4.1</b>
711	Performing arts, spectator sports, & related industries .....	57	280 979	107 382	21 457	596	3.5	.9
7111	Performing arts companies .....	9	D	D	D	b	D	D
7112	Spectator sports .....	13	175 537	98 311	19 762	411	1.9	.1
71121	Spectator sports .....	13	175 537	98 311	19 762	411	1.9	.1
711211	Sports teams & clubs .....	3	D	D	D	e	D	D
7112119	Other professional sports clubs .....	2	D	D	D	c	D	D
711219	Other spectator sports .....	10	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	7	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	12	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
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 .....	97	60 570	15 629	3 268	1 300	19.7	19.2
7131	Amusement parks & arcades .....	6	D	D	D	c	D	D
71312	Amusement arcades .....	5	D	D	D	c	D	D
713120	Amusement arcades .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	89	D	D	D	g	D	D
71391	Golf courses & country clubs .....	13	19 096	5 291	1 091	339	5.9	14.3
713910	Golf courses & country clubs .....	13	19 096	5 291	1 091	339	5.9	14.3
71394	Fitness & recreational sports centers .....	37	15 924	4 584	1 060	580	24.5	9.5
713940	Fitness & recreational sports centers .....	37	15 924	4 584	1 060	580	24.5	9.5
7139405	Roller skating rinks .....	5	2 268	595	125	111	21.3	—
71395	Bowling centers .....	4	D	D	D	b	D	D
713950	Bowling centers .....	4	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	28	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	28	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	11	D	D	D	b	D	D
<b>CHINA GROVE, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CLAYTON, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>3 200</b>	<b>1 095</b>	<b>136</b>	<b>53</b>	<b>3.7</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	6	3 200	1 095	136	53	3.7	—
7139	Other amusement & recreation services .....	6	3 200	1 095	136	53	3.7	—
<b>CLEMMONS, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>536</b>	<b>292</b>	<b>70</b>	<b>23</b>	<b>100.0</b>	<b>—</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLINTON, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CONCORD, NC</b>								
71	Arts, entertainment, & recreation .....	19	34 744	6 811	1 579	248	2.6	—
711	Performing arts, spectator sports, & related industries .....	9	31 585	5 793	1 358	131	.5	—
7112	Spectator sports .....	7	D	D	D	c	D	D
71121	Spectator sports .....	7	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	b	D	D
7112122	Auto racetrack operation .....	2	D	D	D	b	D	D
711219	Other spectator sports .....	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	10	3 159	1 018	221	117	23.6	—
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>CONOVER, NC</b>								
71	Arts, entertainment, & recreation .....	5	5 710	2 733	182	24	1.8	.8
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
7112	Spectator sports .....	2	D	D	D	a	D	D
71121	Spectator sports .....	2	D	D	D	a	D	D
711219	Other spectator sports .....	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	2	D	D	D	a	D	D
<b>CORNELIUS, NC</b>								
71	Arts, entertainment, & recreation .....	6	3 749	823	212	71	31.4	2.6
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
<b>DAVIDSON, NC *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>DAVIDSON, NC (MECKLENBURG COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>DUNN, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>DURHAM, NC *</b>								
71	Arts, entertainment, & recreation .....	31	17 346	4 824	979	363	18.0	3.2
711	Performing arts, spectator sports, & related industries .....	11	7 854	2 286	402	75	26.6	4.3
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	20	9 492	2 538	577	288	10.8	2.3
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
<b>DURHAM, NC (DURHAM COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	31	17 346	4 824	979	363	18.0	3.2
711	Performing arts, spectator sports, & related industries .....	11	7 854	2 286	402	75	26.6	4.3
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	20	9 492	2 538	577	288	10.8	2.3
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
<b>EDEN, NC</b>								
71	Arts, entertainment, & recreation .....	5	1 046	272	72	30	20.2	—
<b>ELIZABETH CITY, NC *</b>								
71	Arts, entertainment, & recreation .....	4	817	221	42	40	49.7	50.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ELIZABETH CITY, NC (CAMDEN COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>ELIZABETH CITY, NC (PASQUOTANK COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
	<b>ELIZABETH TOWN, NC</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>EMERALD ISLE, NC</b>							
71	Arts, entertainment, & recreation .....	7	1 554	301	64	18	48.1	4.2
713	Amusement, gambling, & recreation industries .....	7	1 554	301	64	18	48.1	4.2
	<b>ENFIELD, NC</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>FAIRMONT, NC</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>FAYETTEVILLE, NC</b>							
71	Arts, entertainment, & recreation .....	35	18 689	6 069	1 475	601	27.4	3.8
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	26	D	D	D	f	D	D
7131	Amusement parks & arcades .....	5	4 697	1 977	478	187	5.6	—
71312	Amusement arcades .....	4	D	D	D	c	D	D
713120	Amusement arcades .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
	<b>FLETCHER, NC</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>FOREST CITY, NC</b>							
71	Arts, entertainment, & recreation .....	11	4 228	765	206	75	25.8	20.8
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
	<b>FRANKLIN, NC</b>							
71	Arts, entertainment, & recreation .....	3	1 245	511	147	80	D	—
	<b>FUQUAY-VARINA, NC</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>GARNER, NC</b>							
71	Arts, entertainment, & recreation .....	5	891	190	27	13	65.0	12.6
	<b>GASTONIA, NC</b>							
71	Arts, entertainment, & recreation .....	16	5 007	1 392	342	179	53.0	—
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
	<b>GOLDSBORO, NC</b>							
71	Arts, entertainment, & recreation .....	11	3 392	979	235	111	17.2	39.2
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GRAHAM, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>GRANITE FALLS, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>GREENSBORO, NC</b>								
71	Arts, entertainment, & recreation .....	76	29 028	8 986	2 017	727	20.2	14.9
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	b	D	D
7111	Performing arts companies .....	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	58	D	D	D	f	D	D
7139	Other amusement & recreation services .....	51	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	30	11 064	3 487	778	387	30.4	5.1
713940	Fitness & recreational sports centers .....	30	11 064	3 487	778	387	30.4	5.1
7139405	Roller skating rinks .....	4	D	D	D	c	D	D
71395	Bowling centers .....	3	D	D	D	b	D	D
713950	Bowling centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	14	3 175	973	210	58	27.8	23.2
713990	All other amusement & recreation industries .....	14	3 175	973	210	58	27.8	23.2
<b>GREENVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	29	12 170	4 199	878	410	38.1	32.9
713	Amusement, gambling, & recreation industries .....	27	D	D	D	e	D	D
7139	Other amusement & recreation services .....	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
<b>HAMLET, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HAVELOCK, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
<b>HENDERSON, NC</b>								
71	Arts, entertainment, & recreation .....	4	1 003	286	70	35	32.1	—
<b>HENDERSONVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	10	5 085	2 604	579	147	15.2	2.0
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>HICKORY, NC *</b>								
71	Arts, entertainment, & recreation .....	18	9 021	2 067	464	194	63.0	9.6
711	Performing arts, spectator sports, & related industries .....	5	2 558	686	144	38	100.0	—
713	Amusement, gambling, & recreation industries .....	13	6 463	1 381	320	156	48.3	13.3
7139	Other amusement & recreation services .....	13	6 463	1 381	320	156	48.3	13.3
71394	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
<b>HICKORY, NC (CATAWBA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	18	9 021	2 067	464	194	63.0	9.6
711	Performing arts, spectator sports, & related industries .....	5	2 558	686	144	38	100.0	—
713	Amusement, gambling, & recreation industries .....	13	6 463	1 381	320	156	48.3	13.3
7139	Other amusement & recreation services .....	13	6 463	1 381	320	156	48.3	13.3
71394	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	c	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]

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HIGH POINT, NC *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>23</b>	<b>47 705</b>	<b>4 453</b>	<b>908</b>	<b>347</b>	<b>1.8</b>	<b>14.2</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	2	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>HIGH POINT, NC (GUILFORD COUNTY PART) *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>23</b>	<b>47 705</b>	<b>4 453</b>	<b>908</b>	<b>347</b>	<b>1.8</b>	<b>14.2</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	2	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>HILLSBOROUGH, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>HOLLY SPRINGS, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HOPE MILLS, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>HUNTERSVILLE, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>4 679</b>	<b>1 782</b>	<b>343</b>	<b>101</b>	<b>36.2</b>	<b>8.4</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>JACKSONVILLE, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>4 027</b>	<b>1 089</b>	<b>270</b>	<b>123</b>	<b>18.9</b>	<b>25.5</b>
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>JAMESTOWN, NC</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
<b>KANNAPOLIS, NC *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>7 542</b>	<b>2 602</b>	<b>676</b>	<b>155</b>	<b>29.5</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	2 562	949	222	24	76.6	—
713	Amusement, gambling, & recreation industries .....	6	4 980	1 653	454	131	5.2	—
7139	Other amusement & recreation services .....	6	4 980	1 653	454	131	5.2	—
<b>KANNAPOLIS, NC (CABARRUS COUNTY PART) *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	4	2 562	949	222	24	76.6	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KANNAPOLIS, NC (ROWAN COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
<b>KERNERSVILLE, NC *</b>								
71	Arts, entertainment, & recreation .....	8	2 910	873	201	97	38.8	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>KERNERSVILLE, NC (FORSYTH COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	8	2 910	873	201	97	38.8	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>KILL DEVIL HILLS, NC</b>								
71	Arts, entertainment, & recreation .....	3	1 189	193	30	11	D	15.1
<b>KING, NC *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>KING, NC (STOKES COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>KINGS MOUNTAIN, NC *</b>								
71	Arts, entertainment, & recreation .....	5	1 554	567	113	37	95.2	4.8
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>KINGS MOUNTAIN, NC (CLEVELAND COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	5	1 554	567	113	37	95.2	4.8
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>KINSTON, NC</b>								
71	Arts, entertainment, & recreation .....	11	2 414	601	100	50	53.9	39.4
<b>LAURINBURG, NC</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>LENOIR, NC</b>								
71	Arts, entertainment, & recreation .....	6	1 426	463	98	30	97.1	2.9
<b>LEWISVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LEXINGTON, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LINCOLNTON, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
<b>LONG BEACH, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LONG VIEW, NC *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LONG VIEW, NC (CATAWBA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOUISBURG, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LUMBERTON, NC</b>								
71	Arts, entertainment, & recreation .....	5	1 468	323	82	31	100.0	—
<b>MARION, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>MATTHEWS, NC</b>								
71	Arts, entertainment, & recreation .....	8	2 457	713	128	55	27.9	8.2
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>MEBANE, NC *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>MEBANE, NC (ALAMANCE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>MINT HILL, NC</b>								
71	Arts, entertainment, & recreation .....	4	1 286	280	97	49	74.9	25.1
<b>MOCKSVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MONROE, NC</b>								
71	Arts, entertainment, & recreation .....	9	1 719	533	123	65	70.6	13.4
<b>MOORESVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	29	80 095	23 846	5 896	489	8.2	2.0
711	Performing arts, spectator sports, & related industries .....	25	78 453	23 552	5 829	460	8.3	2.0
7112	Spectator sports .....	21	D	D	D	e	D	D
71121	Spectator sports .....	21	D	D	D	e	D	D
711219	Other spectator sports .....	21	D	D	D	e	D	D
7112192	Racing (except racetrack operation) .....	21	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	4	1 642	294	67	29	6.7	—
7139	Other amusement & recreation services .....	4	1 642	294	67	29	6.7	—
<b>MOREHEAD CITY, NC</b>								
71	Arts, entertainment, & recreation .....	11	3 846	1 054	191	66	70.6	—
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>MORGANTON, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>MOUNT AIRY, NC</b>								
71	Arts, entertainment, & recreation .....	5	1 077	200	36	29	73.2	3.6
<b>MOUNT HOLLY, NC</b>								
71	Arts, entertainment, & recreation .....	3	829	157	44	31	85.9	14.1
<b>MURFREESBORO, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW BERN, NC</b>								
71	Arts, entertainment, & recreation .....	12	4 577	1 327	313	111	33.9	1.0
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>NEWTON, NC</b>								
71	Arts, entertainment, & recreation .....	5	2 112	309	96	46	46.7	—
713	Amusement, gambling, & recreation industries .....	5	2 112	309	96	46	46.7	—
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>NORTH WILKESBORO, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>OXFORD, NC</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>PINEHURST, NC</b>								
71	Arts, entertainment, & recreation .....	9	18 925	5 999	1 357	375	22.3	.2
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	D	D	D	e	D	D
713910	Golf courses & country clubs .....	6	D	D	D	e	D	D
<b>PINEVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
<b>PLYMOUTH, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>RAEFORD, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>RALEIGH, NC</b>								
71	Arts, entertainment, & recreation .....	95	39 910	10 570	2 410	899	27.1	9.5
711	Performing arts, spectator sports, & related industries .....	28	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	66	32 452	8 595	1 958	777	29.3	6.6
7139	Other amusement & recreation services .....	64	D	D	D	f	D	D
71391	Golf courses & country clubs .....	7	11 447	2 339	491	189	33.1	—
713910	Golf courses & country clubs .....	7	11 447	2 339	491	189	33.1	—
71394	Fitness & recreational sports centers .....	34	14 659	4 495	1 079	397	25.1	9.8
713940	Fitness & recreational sports centers .....	34	14 659	4 495	1 079	397	25.1	9.8
7139405	Roller skating rinks .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	18	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	18	D	D	D	b	D	D
<b>RED SPRINGS, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>REIDSVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	8	1 993	582	144	54	55.2	2.1
713	Amusement, gambling, & recreation industries .....	8	1 993	582	144	54	55.2	2.1
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>ROANOKE RAPIDS, NC</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	b	D	D
<b>ROCKINGHAM, NC</b>								
71	Arts, entertainment, & recreation .....	4	416	92	23	12	71.6	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ROCKY MOUNT, NC *</b>								
71	Arts, entertainment, & recreation .....	15	3 805	1 333	337	100	19.1	.1
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	1 630	445	109	26	14.0	—
713990	All other amusement & recreation industries .....	4	1 630	445	109	26	14.0	—
<b>ROCKY MOUNT, NC (EDGEcombe COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>ROCKY MOUNT, NC (NASH COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
<b>ROXBORO, NC</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
<b>RUTHERFORDTON, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SALISBURY, NC</b>								
71	Arts, entertainment, & recreation .....	12	2 961	729	159	79	63.0	7.9
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>SANFORD, NC</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>SELMA, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	1	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>SHELBY, NC</b>								
71	Arts, entertainment, & recreation .....	5	1 386	301	70	34	21.6	—
<b>SILER CITY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SMITHFIELD, NC</b>								
71	Arts, entertainment, & recreation .....	4	657	88	17	4	68.3	31.7
<b>SOUTHERN PINES, NC</b>								
71	Arts, entertainment, & recreation .....	8	12 432	4 645	1 069	269	14.1	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	e	D	D
71391	Golf courses & country clubs .....	4	12 143	4 624	1 067	262	13.1	—
713910	Golf courses & country clubs .....	4	12 143	4 624	1 067	262	13.1	—
<b>SOUTHPORT, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>STANLEY, NC</b>								
71	Arts, entertainment, & recreation .....	3	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>STATESVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	9	12 928	3 728	686	96	5.3	1.1
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
7112	Spectator sports .....	3	D	D	D	b	D	D
71121	Spectator sports .....	3	D	D	D	b	D	D
711219	Other spectator sports .....	3	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
<b>STOKESDALE, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>TARBORO, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>THOMASVILLE, NC *</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711219	Other spectator sports .....	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	2	D	D	D	b	D	D
<b>THOMASVILLE, NC (DAVIDSON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711219	Other spectator sports .....	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	2	D	D	D	b	D	D
<b>TRENT WOODS, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>TROY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WAKE FOREST, NC</b>								
71	Arts, entertainment, & recreation .....	4	2 742	565	116	41	83.1	—
713	Amusement, gambling, & recreation industries .....	4	2 742	565	116	41	83.1	—
7139	Other amusement & recreation services .....	4	2 742	565	116	41	83.1	—
<b>WALLACE, NC *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WALLACE, NC (DUPLIN COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WASHINGTON, NC</b>								
71	Arts, entertainment, & recreation .....	5	730	191	36	27	91.9	8.1
<b>WAYNESVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>WEDDINGTON, NC *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WEDDINGTON, NC (UNION COUNTY PART) *</b>								
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.**

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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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WHITEVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
<b>WILKESBORO, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WILLIAMSTON, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WILMINGTON, NC</b>								
71	Arts, entertainment, & recreation .....	38	16 439	4 990	1 051	467	17.1	17.6
711	Performing arts, spectator sports, & related industries .....	8	3 328	546	83	31	.9	50.8
713	Amusement, gambling, & recreation industries .....	30	13 111	4 444	968	436	21.3	9.1
7139	Other amusement & recreation services .....	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	14	5 353	1 740	428	239	16.0	19.8
713940	Fitness & recreational sports centers .....	14	5 353	1 740	428	239	16.0	19.8
71399	All other amusement & recreation industries .....	5	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	b	D	D
<b>WILSON, NC</b>								
71	Arts, entertainment, & recreation .....	11	2 886	809	180	89	54.8	13.9
713	Amusement, gambling, & recreation industries .....	11	2 886	809	180	89	54.8	13.9
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>WINGATE, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WINSTON-SALEM, NC</b>								
71	Arts, entertainment, & recreation .....	45	18 031	5 561	1 232	451	21.4	7.4
711	Performing arts, spectator sports, & related industries .....	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	6	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	6	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	33	12 163	3 533	841	384	28.8	7.4
7139	Other amusement & recreation services .....	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	3 814	1 147	274	185	49.1	17.3
713940	Fitness & recreational sports centers .....	13	3 814	1 147	274	185	49.1	17.3
71395	Bowling centers .....	4	D	D	D	b	D	D
713950	Bowling centers .....	4	D	D	D	b	D	D
<b>WINTERVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WOODFIN, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WRIGHTSVILLE BEACH, NC</b>								
71	Arts, entertainment, & recreation .....	3	4 442	919	140	28	—	—
713	Amusement, gambling, & recreation industries .....	3	4 442	919	140	28	—	—
7139	Other amusement & recreation services .....	3	4 442	919	140	28	—	—
71393	Marinas .....	3	4 442	919	140	28	—	—
713930	Marinas .....	3	4 442	919	140	28	—	—
<b>YADKINVILLE, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ZEBULON, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D

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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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF ALAMANCE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
<b>BALANCE OF ALEXANDER COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	13	2 650	839	133	38	11.2	37.3
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	a	D	D
<b>BALANCE OF ALLEGHANY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF ANSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF ASHE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	395	118	3	1	80.0	—
<b>BALANCE OF AVERY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	16 684	5 886	1 508	214	4.4	—
712	Museums, historical sites, & similar institutions .....	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions .....	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
<b>BALANCE OF BEAUFORT COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	630	162	25	14	28.9	—
<b>BALANCE OF BERTIE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF BLADEN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF BRUNSWICK COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	27	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	27	D	D	D	f	D	D
7139	Other amusement & recreation services .....	24	D	D	D	f	D	D
71391	Golf courses & country clubs .....	12	D	D	D	e	D	D
713910	Golf courses & country clubs .....	12	D	D	D	e	D	D
<b>BALANCE OF BUNCOMBE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	28	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	b	D	D
7112	Spectator sports .....	4	2 886	581	191	34	4.0	—
71121	Spectator sports .....	4	2 886	581	191	34	4.0	—
711219	Other spectator sports .....	4	2 886	581	191	34	4.0	—
713	Amusement, gambling, & recreation industries .....	15	D	D	D	b	D	D
7139	Other amusement & recreation services .....	15	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>BALANCE OF BURKE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CABARRUS COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	32	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	25	93 258	23 845	5 237	428	2.9	.9
7112	Spectator sports .....	23	D	D	D	e	D	D
71121	Spectator sports .....	23	D	D	D	e	D	D
711219	Other spectator sports .....	22	D	D	D	e	D	D
7112192	Racing (except racetrack operation) .....	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF CALDWELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF CARTERET COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	21	12 899	2 861	566	189	40.8	—
713	Amusement, gambling, & recreation industries .....	21	12 899	2 861	566	189	40.8	—
7139	Other amusement & recreation services .....	19	D	D	D	c	D	D
71393	Marinas .....	8	D	D	D	b	D	D
713930	Marinas .....	8	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D
<b>BALANCE OF CASWELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF CATAWBA COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7112	Spectator sports .....	5	D	D	D	a	D	D
71121	Spectator sports .....	5	D	D	D	a	D	D
711219	Other spectator sports .....	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF CHATHAM COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71391	Golf courses & country clubs .....	1	D	D	D	b	D	D
713910	Golf courses & country clubs .....	1	D	D	D	b	D	D
<b>BALANCE OF CHEROKEE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
<b>BALANCE OF CHOWAN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF CLAY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF CLEVELAND COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	2 048	537	111	38	40.6	3.3
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF COLUMBUS COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF CRAVEN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	c	D	D
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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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CUMBERLAND COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>BALANCE OF CURRITUCK COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	16	10 586	1 997	324	115	30.0	5.2
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	6 713	1 124	194	63	16.6	2.1
713910	Golf courses & country clubs .....	5	6 713	1 124	194	63	16.6	2.1
<b>BALANCE OF DARE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	40	19 157	4 506	526	133	18.8	5.4
711	Performing arts, spectator sports, & related industries .....	4	2 119	1 463	90	8	10.0	—
713	Amusement, gambling, & recreation industries .....	36	17 038	3 043	436	125	19.9	6.0
7139	Other amusement & recreation services .....	36	17 038	3 043	436	125	19.9	6.0
71393	Marinas .....	10	7 875	1 339	184	42	17.6	—
713930	Marinas .....	10	7 875	1 339	184	42	17.6	—
71399	All other amusement & recreation industries .....	17	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	a	D	D
<b>BALANCE OF DAVIDSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	c	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
711219	Other spectator sports .....	2	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>BALANCE OF DAVIE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	D	D	D	c	D	D
713910	Golf courses & country clubs .....	5	D	D	D	c	D	D
<b>BALANCE OF DUPLIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>BALANCE OF DURHAM COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	10	2 201	518	119	42	23.2	10.4
713	Amusement, gambling, & recreation industries .....	10	2 201	518	119	42	23.2	10.4
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>BALANCE OF FORSYTH COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
<b>BALANCE OF FRANKLIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	a	D	D
<b>BALANCE OF GASTON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF GATES COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF GRAHAM COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	594	56	7	3	61.4	—

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF GRANVILLE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF GREENE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF GUILFORD COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
711219	Other spectator sports .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	22	D	D	D	c	D	D
7139	Other amusement & recreation services .....	21	D	D	D	c	D	D
71391	Golf courses & country clubs .....	11	D	D	D	c	D	D
713910	Golf courses & country clubs .....	11	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D
<b>BALANCE OF HALIFAX COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF HARNETT COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF HAYWOOD COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	e	D	D
7139	Other amusement & recreation services .....	6	D	D	D	e	D	D
<b>BALANCE OF HENDERSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
711219	Other spectator sports .....	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	a	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	a	D	D
<b>BALANCE OF HERTFORD COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF HOKE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF HYDE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF IREDELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	23	30 285	4 814	888	217	7.8	8.2
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
7112	Spectator sports .....	8	D	D	D	b	D	D
71121	Spectator sports .....	8	D	D	D	b	D	D
711219	Other spectator sports .....	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF JACKSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	3 817	1 110	72	51	42.1	.9
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
<b>BALANCE OF JOHNSTON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	b	D	D
<b>BALANCE OF LEE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
<b>BALANCE OF LENOIR COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	1 529	481	100	34	73.5	9.8
713	Amusement, gambling, & recreation industries .....	9	1 529	481	100	34	73.5	9.8
<b>BALANCE OF LINCOLN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	11	D	D	D	b	D	D
7112	Spectator sports .....	8	D	D	D	b	D	D
71121	Spectator sports .....	8	D	D	D	b	D	D
711219	Other spectator sports .....	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71393	Marinas .....	3	D	D	D	a	D	D
713930	Marinas .....	3	D	D	D	a	D	D
<b>BALANCE OF MCDOWELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>BALANCE OF MACON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	5 982	2 217	328	91	36.0	—
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
71391	Golf courses & country clubs .....	4	D	D	D	b	D	D
713910	Golf courses & country clubs .....	4	D	D	D	b	D	D
<b>BALANCE OF MADISON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	1 866	452	131	152	8.6	—
713	Amusement, gambling, & recreation industries .....	5	1 866	452	131	152	8.6	—
7139	Other amusement & recreation services .....	5	1 866	452	131	152	8.6	—
<b>BALANCE OF MARTIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF MECKLENBURG COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	23	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
7112	Spectator sports .....	3	12 674	2 261	356	43	—	—
71121	Spectator sports .....	3	12 674	2 261	356	43	—	—
711219	Other spectator sports .....	3	12 674	2 261	356	43	—	—
7112192	Racing (except racetrack operation) .....	3	12 674	2 261	356	43	—	—
713	Amusement, gambling, & recreation industries .....	18	D	D	D	g	D	D
7131	Amusement parks & arcades .....	2	D	D	D	g	D	D
71311	Amusement & theme parks .....	1	D	D	D	g	D	D
713110	Amusement & theme parks .....	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	16	D	D	D	e	D	D
71391	Golf courses & country clubs .....	9	D	D	D	e	D	D
713910	Golf courses & country clubs .....	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>BALANCE OF MITCHELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	1 665	605	74	22	D	45.2

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MONTGOMERY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>BALANCE OF MOORE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	11	7 352	2 331	506	193	45.1	—
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	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
<b>BALANCE OF NASH COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
<b>BALANCE OF NEW HANOVER COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	21	6 818	1 794	345	121	31.6	4.1
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71393	Marinas .....	7	3 225	773	169	42	44.7	—
713930	Marinas .....	7	3 225	773	169	42	44.7	—
<b>BALANCE OF ONSLOW COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	17	7 966	1 786	334	154	28.3	1.2
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
<b>BALANCE OF ORANGE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
<b>BALANCE OF PAMLICO COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	9	2 472	1 092	239	37	80.5	—
713	Amusement, gambling, & recreation industries .....	9	2 472	1 092	239	37	80.5	—
7139	Other amusement & recreation services .....	9	2 472	1 092	239	37	80.5	—
<b>BALANCE OF PASQUOTANK COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF PENDER COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	3 709	880	165	57	36.2	47.9
713	Amusement, gambling, & recreation industries .....	8	3 709	880	165	57	36.2	47.9
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF PERQUIMANS COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF PERSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF PITT COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF POLK COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	946	315	67	23	11.4	15.8

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF RANDOLPH COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	21	26 495	7 453	1 729	262	20.5	2.2
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	c	D	D
7112	Spectator sports .....	9	D	D	D	c	D	D
71121	Spectator sports .....	9	D	D	D	c	D	D
711219	Other spectator sports .....	7	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
<b>BALANCE OF RICHMOND COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
<b>BALANCE OF ROBESON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
<b>BALANCE OF ROCKINGHAM COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	2 180	687	145	51	66.7	—
<b>BALANCE OF ROWAN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
7112	Spectator sports .....	9	D	D	D	b	D	D
71121	Spectator sports .....	9	D	D	D	b	D	D
711219	Other spectator sports .....	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	8	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
<b>BALANCE OF RUTHERFORD COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	2	D	D	D	c	D	D
<b>BALANCE OF SAMPSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	b	D	D
<b>BALANCE OF SCOTLAND COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>BALANCE OF STANLY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF STOKES COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF SURRY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	11	3 163	912	185	78	32.7	—
713	Amusement, gambling, & recreation industries .....	11	3 163	912	185	78	32.7	—
7139	Other amusement & recreation services .....	11	3 163	912	185	78	32.7	—
<b>BALANCE OF SWAIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	17	27 263	7 063	598	181	3.1	48.1
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	a	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	9	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	c	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF TRANSYLVANIA COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
<b>BALANCE OF TYRRELL COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF UNION COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	b	D	D
<b>BALANCE OF VANCE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	5	4 318	975	208	67	65.5	—
713	Amusement, gambling, & recreation industries .....	5	4 318	975	208	67	65.5	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BALANCE OF WAKE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	41	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	31	D	D	D	e	D	D
7139	Other amusement & recreation services .....	29	D	D	D	e	D	D
71391	Golf courses & country clubs .....	7	D	D	D	c	D	D
713910	Golf courses & country clubs .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
71395	Bowling centers .....	3	D	D	D	b	D	D
713950	Bowling centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	13	3 980	1 030	242	89	61.6	.9
713990	All other amusement & recreation industries .....	13	3 980	1 030	242	89	61.6	.9
<b>BALANCE OF WARREN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	1 328	511	95	28	—	21.0
<b>BALANCE OF WASHINGTON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF WATAUGA COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	18	17 884	5 654	1 798	321	9.6	3.3
713	Amusement, gambling, & recreation industries .....	15	D	D	D	e	D	D
7131	Amusement parks & arcades .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>BALANCE OF WAYNE COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	688	145	28	15	95.3	4.7
<b>BALANCE OF WILKES COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	a	D	D
<b>BALANCE OF WILSON COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	6	2 926	583	100	57	30.4	16.8
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
<b>BALANCE OF YADKIN COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF YANCEY COUNTY, NC</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

### **EXPENSES (\$1,000)**

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

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

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

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

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## **RECEIPTS/REVENUE (\$1,000)**

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

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

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

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

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

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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

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

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

#### **711 Performing Arts, Spectator Sports, and Related Industries**

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

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

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

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

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

#### **7111 Performing Arts Companies**

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

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## **71111 Theater Companies and Dinner Theaters**

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

### **711110 Theater Companies and Dinner Theaters**

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

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

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

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

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

### **7111103 Dinner Theaters**

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

## **71112 Dance Companies**

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

## **71120 Dance Companies**

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

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

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

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

### **711130 Musical Groups and Artists**

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

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

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

### **7111301 Symphony Orchestras and Chamber Music Organizations**

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

### **7111309 Other Music Groups and Artists**

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

## **71119 Other Performing Arts Companies**

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



## **711190 Other Performing Arts Companies**

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

## **7111901 Circuses**

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

## **7111909 Other Performing Art Companies (Except Circuses)**

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

## **7112 Spectator Sports**

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

## **71121 Spectator Sports**

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

## **711211 Sports Teams and Clubs**

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

## **7112111 Football Clubs**

Establishments primarily engaged in operating professional or semiprofessional football clubs.

## **7112112 Baseball Clubs**

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

## **7112119 Other Professional Sports Clubs**

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

## **711212 Racetracks**

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

## **7112121 Dog Racetrack Operation**

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

## **7112122 Auto Racetrack Operation**

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

## **7112123 Horse Racetrack Operation**

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

### **711219 Other Spectator Sports**

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

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

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

7999 (pt) Professional Athletes

### **7112191 Professional Athletes**

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

### **7112192 Racing (Except Racetrack Operation)**

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

### **7113 Promoters of Performing Arts, Sports, and Similar Events**

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

### **7113101 Stadium Operators**

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

### **7113102 Stadium and Arena Owners**

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

### **7113103 Theater Operators**

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

### **7113201 Producers of Radio and Television (Except Tape Producers)**

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

### **7113202 Sports Promoters**

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

### **7113203 Theatrical Promoters**

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

### **7113204 Carnivals (Except Traveling Carnival Companies)**

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

### **7113205 Fairs (State, County, etc.)**

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

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

### **7114102 Theatrical Agents**

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

### **7114103 Agents and Brokers for Nonperforming Artists**

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

### **7115 Independent Artists, Writers, and Performers**

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

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

### **71151 Independent Artists, Writers, and Performers**

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

### **711510 Independent Artists, Writers, and Performers**

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

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

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

### **7115101 Authors, Composers, and Other Arts-Related Services**

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

### **7115102 Actors and Actresses**

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

### **7115103 Independent Motion Picture Production Artists and Technicians**

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

### **712 Museums, Historical Sites, and Similar Institutions**

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

### **7121 Museums, Historical Sites, and Similar Institutions**

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

### **71211 Museums**

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

### **712110 Museums**

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

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

- 8412 (pt) Museums

### **71212 Historical Sites**

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

### **712120 Historical Sites**

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

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

- 8412 (pt) Historical Sites

### **71213 Zoos and Botanical Gardens**

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

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### **712130 Zoos and Botanical Gardens**

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

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

8422 (pt) Zoos and Botanical Gardens

### **71219 Nature Parks and Other Similar Institutions**

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

#### **712190 Nature Parks and Other Similar Institutions**

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

#### **7121901 Nature Parks and Reserves**

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

#### **7121902 Caverns and Miscellaneous Commercial Parks**

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

### **713 Amusement, Gambling, and Recreation Industries**

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

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

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

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

#### **7131 Amusement Parks and Arcades**

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

##### **71311 Amusement and Theme Parks**

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

###### **713110 Amusement and Theme Parks**

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

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

7996 Amusement Parks

###### **7131101 Waterparks**

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

###### **7131102 Amusement Parks (Except Waterparks)**

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

### **71312 Amusement Arcades**

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

### **713120 Amusement Arcades**

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

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

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

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

#### **71321 Casinos (Except Casino Hotels)**

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

#### **713210 Casinos (Except Casino Hotels)**

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

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

7999 (pt) Casinos, (Except Casino Hotels)

#### **71329 Other Gambling Industries**

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

#### **713290 Other Gambling Industries**

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

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

7993 (pt) Slot Machine Operators

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

### **7132901 Slot Machine Operators**

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

### **7132902 Lottery, Bingo, Bookie, and Other Betting Operations**

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

### **7139 Other Amusement and Recreation Industries**

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

#### **71391 Golf Courses and Country Clubs**

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

#### **713910 Golf Courses and Country Clubs**

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

#### **7139101 Membership Golf Clubs**

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

### **7139102 Public Golf Courses**

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

### **71392 Skiing Facilities**

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

### **713920 Skiing Facilities**

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

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

7999 (pt) Skiing Facilities

### **71393 Marinas**

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

### **713930 Marinas**

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

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

4493 Marinas

### **71394 Fitness and Recreational Sports Centers**

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

### **713940 Fitness and Recreational Sports Centers**

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

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

7991      Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

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

### **7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers**

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

### **7139403 Membership Recreation Clubs With Facilities**

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

### **7139404 Ice Skating Rinks**

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

### **7139405 Roller Skating Rinks**

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

### **71395 Bowling Centers**

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

### **713950 Bowling Centers**

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

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

7933 Bowling Centers

### **71399 All Other Amusement and Recreation Industries**

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

### **713990 All Other Amusement and Recreation Industries**

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

### **7139901 Dance Studios and Halls**

Establishments primarily engaged in operating dance halls or ballrooms.

### **7139902 Concession Operators of Amusement Devices and Rides**

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

### **7139903 Membership Sports and Recreation Clubs Without Facilities**

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

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

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

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

### **7139909 All Other Miscellaneous Amusement and Recreation Services**

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



# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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

# Appendix D.

## Geographic Notes

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### **NORTH CAROLINA**

**Archdale** is in Guilford and Randolph Counties.

**Cary** is in Chatham and Wake Counties; it annexed into Chatham County in April 1995.

**Chapel Hill** is in Durham and Orange Counties.

**Davidson** is in Iredell and Mecklenburg Counties.

**Durham** is in Durham and Orange Counties.

**Elizabeth City** is in Camden and Pasquotank Counties.

**Elkin** is in Surry and Wilkes Counties.

**Gibsonville** is in Alamance and Guilford Counties.

**Hickory** is in Burke and Catawba Counties.

**High Point** is in Davidson, Forsyth, Guilford, and Randolph Counties.

**Kannapolis** is in Cabarrus and Rowan Counties.

**Kernersville** is in Forsyth and Guilford Counties.

**King** is in Forsyth and Stokes Counties.

**Kings Mountain** is in Cleveland and Gaston Counties.

**Long View** is in Burke and Catawba Counties.

**Maxton** is in Robeson and Scotland Counties.

**Mebane** is in Alamance and Orange Counties.

**Mount Olive** is in Duplin and Wayne Counties.

**Rocky Mount** is in Edgecombe and Nash Counties.

**Thomasville** is in Davidson and Randolph Counties; it annexed into Randolph County in October 1996.

**Wallace** is in Duplin and Pender Counties.

**Weddington** is in Mecklenburg and Union Counties.

# Appendix E. Metropolitan Areas

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## **NORTH CAROLINA**

### **Asheville, NC MSA**

Buncombe County, NC

Madison County, NC

### **Charlotte—Gastonia—Rock Hill, NC—SC MSA**

Cabarrus County, NC

Gaston County, NC

Lincoln County, NC

Mecklenburg County, NC

Rowan County, NC

Union County, NC

York County, SC

### **Fayetteville, NC MSA**

Cumberland County, NC

### **Goldsboro, NC MSA**

Wayne County, NC

### **Greensboro—Winston-Salem—High Point, NC MSA**

Alamance County, NC

Davidson County, NC

Davie County, NC

Forsyth County, NC

Guilford County, NC

Randolph County, NC

Stokes County, NC

Yadkin County, NC

### **Greenville, NC MSA**

Pitt County, NC

### **Hickory—Morganton—Lenoir, NC MSA**

Alexander County, NC

Burke County, NC

Caldwell County, NC

Catawba County, NC

### **Jacksonville, NC MSA**

Onslow County, NC

### **Norfolk—Virginia Beach—Newport News, VA—NC MSA**

Currituck County, NC

Gloucester County, VA

Isle of Wight County, VA

James City County, VA

Mathews County, VA

York County, VA

Chesapeake, VA (IC)

Hampton, VA (IC)

Newport News, VA (IC)

Norfolk, VA (IC)

Poquoson, VA (IC)

Portsmouth, VA (IC)

Suffolk, VA (IC)

Virginia Beach, VA (IC)

Williamsburg, VA (IC)

### **Raleigh—Durham—Chapel Hill, NC MSA**

Chatham County, NC

Durham County, NC

Franklin County, NC

Johnston County, NC

Orange County, NC

Wake County, NC

### **Rocky Mount, NC MSA**

Edgecombe County, NC

Nash County, NC

### **Wilmington, NC MSA**

Brunswick County, NC

New Hanover County, NC

