

Michigan

1997

Issued November 1999

EC97S71A-MI

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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CONTENTS

Introduction to the Economic Census	1
Arts, Entertainment, and Recreation	5
TABLES	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997	8
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997	9
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997	14
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997	17
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997	28
APPENDIXES	
A. Explanation of Terms	A-1
B. NAICS Codes, Titles, and Descriptions	B-1
C. Coverage and Methodology	C-1
D. Geographic Notes	D-1
E. Metropolitan Areas	E-1

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MICHIGAN								
71	Arts, entertainment, & recreation	2 693	2 202 782	664 577	128 535	34 161	19.9	4.0
711	Performing arts, spectator sports, & related industries	476	810 391	286 849	53 244	6 364	9.6	2.4
7111	Performing arts companies	79	26 019	7 809	1 174	380	29.7	20.8
71111	Theater companies & dinner theaters	20	10 285	2 415	563	179	44.4	5.1
711110	Theater companies & dinner theaters	20	10 285	2 415	563	179	44.4	5.1
7111102	Theater companies	16	6 333	978	190	62	72.1	4.3
7111103	Dinner theaters	4	3 952	1 437	373	117	—	6.4
71112	Dance companies	3	256	64	19	15	—	—
711120	Dance companies	3	256	64	19	15	—	—
71113	Musical groups & artists	43	D	D	D	c	D	D
711130	Musical groups & artists	43	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	42	D	D	D	c	D	D
71119	Other performing arts companies	13	D	D	D	b	D	D
711190	Other performing arts companies	13	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	b	D	D
7112	Spectator sports	110	493 146	181 040	34 672	2 054	5.4	.9
71121	Spectator sports	110	493 146	181 040	34 672	2 054	5.4	.9
711211	Sports teams & clubs	12	284 046	149 731	29 638	582	2.6	—
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	6	144 148	56 191	18 121	210	1.3	—
711212	Racetracks	37	148 626	25 359	3 498	1 158	7.2	1.3
7112122	Auto racetrack operation	27	43 663	4 766	775	107	11.5	4.4
7112123	Horse racetrack operation	10	104 963	20 593	2 723	1 051	5.4	.1
711219	Other spectator sports	61	60 474	5 950	1 536	314	14.3	4.0
7112191	Professional athletes	16	4 073	1 128	546	83	58.8	6.6
7112192	Racing (except racetrack operation)	45	56 401	4 822	990	231	11.1	3.9
7113	Promoters of performing arts, sports, & similar events	68	175 885	41 599	9 074	3 076	9.7	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	19	82 311	29 978	6 801	2 812	3.4	3.9
711310	Promoters of performing arts, sports, & similar events w/facility	19	82 311	29 978	6 801	2 812	3.4	3.9
71132	Promoters of performing arts, sports, & similar events w/o facil	49	93 574	11 621	2 273	264	15.2	3.6
711320	Promoters of performing arts, sports, & similar events w/o facil	49	93 574	11 621	2 273	264	15.2	3.6
7114	Agents/managers for artists, athletes, & other public figures	46	26 757	8 965	1 327	170	10.3	5.4
71141	Agents/managers for artists, athletes, & other public figures	46	26 757	8 965	1 327	170	10.3	5.4
711410	Agents/managers for artists, athletes, & other public figures	46	26 757	8 965	1 327	170	10.3	5.4
7115	Independent artists, writers, & performers	173	88 584	47 436	6 997	684	26.7	1.8
71151	Independent artists, writers, & performers	173	88 584	47 436	6 997	684	26.7	1.8
711510	Independent artists, writers, & performers	173	88 584	47 436	6 997	684	26.7	1.8
712	Museums, historical sites, & similar institutions	13	2 652	521	73	27	47.1	8.6
7121	Museums, historical sites, & similar institutions	13	2 652	521	73	27	47.1	8.6
71211	Museums	6	D	D	D	a	D	D
712110	Museums	6	D	D	D	a	D	D
71212	Historical sites	3	D	D	D	a	D	D
712120	Historical sites	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	3	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2 204	1 389 739	377 207	75 218	27 770	25.9	4.8
7131	Amusement parks & arcades	119	54 162	13 920	1 943	994	26.5	12.4
71311	Amusement & theme parks	28	16 909	5 357	314	202	14.3	.6
713110	Amusement & theme parks	28	16 909	5 357	314	202	14.3	.6
7131101	Waterparks	4	3 417	1 469	63	22	41.1	—
7131102	Amusement parks (except waterparks)	24	13 492	3 888	251	180	7.6	.7
71312	Amusement arcades	91	37 253	8 563	1 629	792	32.0	17.8
713120	Amusement arcades	91	37 253	8 563	1 629	792	32.0	17.8
7132	Gambling industries	24	219 307	46 915	11 503	2 652	.6	1.0
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
71329	Other gambling industries	20	D	D	D	c	D	D
713290	Other gambling industries	20	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	20	D	D	D	c	D	D
7139	Other amusement & recreation services	2 061	1 116 270	316 372	61 772	24 124	30.8	5.2
71391	Golf courses & country clubs	535	390 075	125 894	15 378	4 436	34.9	5.4
713910	Golf courses & country clubs	535	390 075	125 894	15 378	4 436	34.9	5.4
71392	Skiing facilities	13	23 825	7 432	3 606	1 437	—	—
713920	Skiing facilities	13	23 825	7 432	3 606	1 437	—	—
71393	Marinas	232	140 963	26 897	4 556	1 083	31.6	3.2
713930	Marinas	232	140 963	26 897	4 556	1 083	31.6	3.2
71394	Fitness & recreational sports centers	564	234 554	65 772	15 994	8 119	31.1	5.5
713940	Fitness & recreational sports centers	564	234 554	65 772	15 994	8 119	31.1	5.5
7139404	Ice skating rinks	22	18 726	4 682	1 056	625	23.1	8.1
7139405	Roller skating rinks	67	18 415	5 484	1 476	1 033	24.4	4.1
71395	Bowling centers	343	199 179	57 021	15 798	6 700	25.9	3.5
713950	Bowling centers	343	199 179	57 021	15 798	6 700	25.9	3.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	MICHIGAN—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	374	127 674	33 356	6 440	2 349	30.6	10.0
713990	All other amusement & recreation industries	374	127 674	33 356	6 440	2 349	30.6	10.0
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	27	11 408	1 900	175	74	18.9	.5
7139904	Miniature golf courses	60	12 481	3 128	322	169	38.9	3.0
7139905	Coin-operated amusement devices (except slot machine operation)	76	32 918	7 318	1 775	521	35.9	5.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	MICHIGAN								
	Arts, entertainment, & recreation	578	514 307	478 389	183 054	33 425	10 070	20.1	3.1
711	Performing arts, spectator sports, & related industries	144	109 618	102 309	33 770	7 347	2 049	12.2	1.6
7111	Performing arts companies	77	67 984	62 754	26 816	5 853	1 579	2.9	.5
71111	Theater companies & dinner theaters	38	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	e	D	D
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	36	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	35	37 231	36 825	17 167	3 995	1 107	2.3	.1
711130	Musical groups & artists	35	37 231	36 825	17 167	3 995	1 107	2.3	.1
7111301	Symphony orchestras & chamber music organizations	21	32 708	33 541	16 346	3 809	1 058	.3	—
7111309	Other music groups & artists	14	4 523	3 284	821	186	49	17.0	1.1
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
7111901	Circuses	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	67	41 634	39 555	6 954	1 494	470	27.2	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	14	13 928	14 052	4 047	1 027	348	10.7	.2
711310	Promoters of performing arts, sports, & similar events w/facility	14	13 928	14 052	4 047	1 027	348	10.7	.2
71132	Promoters of performing arts, sports, & similar events w/o facil	53	27 706	25 503	2 907	467	122	35.5	5.0
711320	Promoters of performing arts, sports, & similar events w/o facil	53	27 706	25 503	2 907	467	122	35.5	5.0
712	Museums, historical sites, & similar institutions	124	126 967	106 675	36 816	8 315	2 346	25.0	3.9
7121	Museums, historical sites, & similar institutions	124	126 967	106 675	36 816	8 315	2 346	25.0	3.9
71211	Museums	87	106 575	90 658	30 382	6 999	2 002	27.0	4.3
712110	Museums	87	106 575	90 658	30 382	6 999	2 002	27.0	4.3
71212	Historical sites	22	7 894	7 074	2 344	499	124	22.0	4.1
712120	Historical sites	22	7 894	7 074	2 344	499	124	22.0	4.1
71213	Zoos & botanical gardens	8	6 581	5 591	2 537	452	110	13.8	1.2
712130	Zoos & botanical gardens	8	6 581	5 591	2 537	452	110	13.8	1.2
71219	Nature parks & other similar institutions	7	5 917	3 352	1 553	365	110	4.5	.1
712190	Nature parks & other similar institutions	7	5 917	3 352	1 553	365	110	4.5	.1
713	Amusement, gambling, & recreation industries	310	277 722	269 405	112 468	17 763	5 675	20.9	3.3
7139	Other amusement & recreation services	310	277 722	269 405	112 468	17 763	5 675	20.9	3.3
71391	Golf courses & country clubs	105	203 326	199 760	85 866	12 537	3 812	16.6	1.0
713910	Golf courses & country clubs	105	203 326	199 760	85 866	12 537	3 812	16.6	1.0
71394	Fitness & recreational sports centers	118	54 123	52 066	21 630	4 255	1 508	24.4	11.1
713940	Fitness & recreational sports centers	118	54 123	52 066	21 630	4 255	1 508	24.4	11.1
71399	All other amusement & recreation industries	87	20 273	17 579	4 972	971	355	55.3	5.9
713990	All other amusement & recreation industries	87	20 273	17 579	4 972	971	355	55.3	5.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA								
71	Arts, entertainment, & recreation	57	19 012	5 821	955	362	38.1	6.0
711	Performing arts, spectator sports, & related industries	12	1 705	586	115	34	48.4	—
713	Amusement, gambling, & recreation industries	45	17 307	5 235	840	328	37.1	6.6
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71391	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
713910	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
71394	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
713940	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
71395	Bowling centers	8	2 766	860	238	110	18.9	3.8
713950	Bowling centers	8	2 766	860	238	110	18.9	3.8
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
DETROIT-ANN ARBOR-FLINT, MI CMSA								
71	Arts, entertainment, & recreation	1 281	1 367 346	455 440	85 910	19 154	15.6	3.8
711	Performing arts, spectator sports, & related industries	308	D	D	D	i	D	D
7111	Performing arts companies	52	D	D	D	e	D	D
71111	Theater companies & dinner theaters	14	D	D	D	c	D	D
711110	Theater companies & dinner theaters	14	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	b	D	D
71113	Musical groups & artists	29	7 238	3 394	158	72	26.4	32.4
711130	Musical groups & artists	29	7 238	3 394	158	72	26.4	32.4
7111309	Other music groups & artists	28	D	D	D	b	D	D
71119	Other performing arts companies	8	2 875	926	239	47	9.3	83.1
711190	Other performing arts companies	8	2 875	926	239	47	9.3	83.1
7111909	Other performing arts companies (except circuses)	8	2 875	926	239	47	9.3	83.1
7112	Spectator sports	64	D	D	D	g	D	D
71121	Spectator sports	64	D	D	D	g	D	D
711211	Sports teams & clubs	4	260 457	144 286	28 225	357	—	—
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112122	Auto racetrack operation	9	D	D	D	b	D	D
7112123	Horse racetrack operation	7	92 419	18 933	2 445	931	.1	.1
711219	Other spectator sports	44	55 156	4 741	1 320	271	7.7	3.5
7112191	Professional athletes	12	3 312	1 049	539	81	49.3	8.1
7112192	Racing (except racetrack operation)	32	51 844	3 692	781	190	5.0	3.2
7113	Promoters of performing arts, sports, & similar events	37	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	35	19 814	7 755	1 185	138	12.9	5.8
71141	Agents/managers for artists, athletes, & other public figures	35	19 814	7 755	1 185	138	12.9	5.8
711410	Agents/managers for artists, athletes, & other public figures	35	19 814	7 755	1 185	138	12.9	5.8
7115	Independent artists, writers, & performers	120	78 197	42 369	4 576	537	23.8	2.0
71151	Independent artists, writers, & performers	120	78 197	42 369	4 576	537	23.8	2.0
711510	Independent artists, writers, & performers	120	78 197	42 369	4 576	537	23.8	2.0
712	Museums, historical sites, & similar institutions	8	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	965	653 271	190 889	38 528	13 920	26.0	5.2
7131	Amusement parks & arcades	53	25 969	5 870	1 196	558	30.0	16.5
71312	Amusement arcades	45	22 981	5 125	1 115	512	32.5	18.2
713120	Amusement arcades	45	22 981	5 125	1 115	512	32.5	18.2
7139	Other amusement & recreation services	901	624 778	184 366	37 185	13 261	25.7	4.6
71391	Golf courses & country clubs	181	203 307	70 147	10 070	2 455	24.3	4.1
713910	Golf courses & country clubs	181	203 307	70 147	10 070	2 455	24.3	4.1
71393	Marinas	92	D	D	D	e	D	D
713930	Marinas	92	D	D	D	e	D	D
71394	Fitness & recreational sports centers	307	165 430	45 294	10 668	4 819	28.3	5.0
713940	Fitness & recreational sports centers	307	165 430	45 294	10 668	4 819	28.3	5.0
7139404	Ice skating rinks	10	14 321	3 695	802	467	14.5	8.5
7139405	Roller skating rinks	29	11 598	3 665	986	588	15.6	.3
71395	Bowling centers	146	113 800	31 864	8 856	3 529	20.7	2.8
713950	Bowling centers	146	113 800	31 864	8 856	3 529	20.7	2.8
71399	All other amusement & recreation industries	171	75 789	21 466	4 238	1 538	27.1	10.3
713990	All other amusement & recreation industries	171	75 789	21 466	4 238	1 538	27.1	10.3
7139902	Concession operators of amusement devices & rides	9	6 797	925	66	38	6.8	—
7139904	Miniature golf courses	17	5 777	1 593	117	75	44.0	4.3
7139905	Coin-operated amusement devices (except slot machine operation)	36	16 363	3 871	878	228	31.8	.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Ann Arbor, MI PMSA								
71	Arts, entertainment, & recreation	173	121 601	31 379	6 273	1 954	16.9	3.6
711	Performing arts, spectator sports, & related industries	38	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	D	D	D	b	D	D
71151	Independent artists, writers, & performers	16	D	D	D	b	D	D
711510	Independent artists, writers, & performers	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	133	78 473	24 282	4 712	1 781	21.9	4.1
7139	Other amusement & recreation services	121	75 931	23 602	4 576	1 708	22.2	3.7
71391	Golf courses & country clubs	34	36 421	11 569	1 547	490	17.5	3.8
713910	Golf courses & country clubs	34	36 421	11 569	1 547	490	17.5	3.8
71394	Fitness & recreational sports centers	45	21 662	6 834	1 640	727	31.8	1.5
713940	Fitness & recreational sports centers	45	21 662	6 834	1 640	727	31.8	1.5
71395	Bowling centers	15	9 764	2 722	752	250	8.0	7.6
713950	Bowling centers	15	9 764	2 722	752	250	8.0	7.6
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
Detroit, MI PMSA								
71	Arts, entertainment, & recreation	1 030	1 210 542	412 579	77 088	16 118	15.2	3.7
711	Performing arts, spectator sports, & related industries	259	661 397	254 150	45 139	4 825	5.8	2.4
7111	Performing arts companies	43	17 302	5 892	804	253	34.9	26.8
71111	Theater companies & dinner theaters	11	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	c	D	D
7111102	Theater companies	9	D	D	D	b	D	D
71113	Musical groups & artists	26	D	D	D	b	D	D
711130	Musical groups & artists	26	D	D	D	b	D	D
7111309	Other music groups & artists	25	D	D	D	b	D	D
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	b	D	D
7112	Spectator sports	51	405 181	165 952	31 474	1 353	1.0	.8
71121	Spectator sports	51	405 181	165 952	31 474	1 353	1.0	.8
711211	Sports teams & clubs	4	260 457	144 286	28 225	357	—	—
7112119	Other professional sports clubs	2	D	D	D	b	D	D
711212	Racetracks	12	D	D	D	f	D	D
7112123	Horse racetrack operation	6	D	D	D	f	D	D
711219	Other spectator sports	35	D	D	D	c	D	D
7112191	Professional athletes	9	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	26	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	33	149 159	35 657	7 863	2 598	5.8	3.6
71131	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
711310	Promoters of performing arts, sports, & similar events w/facility	11	74 702	27 474	6 104	2 450	1.2	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	22	74 457	8 183	1 759	148	10.4	3.0
711320	Promoters of performing arts, sports, & similar events w/o facil	22	74 457	8 183	1 759	148	10.4	3.0
7114	Agents/managers for artists, athletes, & other public figures	30	18 676	7 195	1 064	119	13.3	4.9
71141	Agents/managers for artists, athletes, & other public figures	30	18 676	7 195	1 064	119	13.3	4.9
711410	Agents/managers for artists, athletes, & other public figures	30	18 676	7 195	1 064	119	13.3	4.9
7115	Independent artists, writers, & performers	102	71 079	39 454	3 934	502	24.5	1.8
71151	Independent artists, writers, & performers	102	71 079	39 454	3 934	502	24.5	1.8
711510	Independent artists, writers, & performers	102	71 079	39 454	3 934	502	24.5	1.8
712	Museums, historical sites, & similar institutions	6	2 124	417	69	18	40.8	10.3
7121	Museums, historical sites, & similar institutions	6	2 124	417	69	18	40.8	10.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Detroit, MI PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	765	547 021	158 012	31 880	11 275	26.5	5.3
7131	Amusement parks & arcades	36	21 669	4 675	949	412	31.6	17.5
71312	Amusement arcades	32	19 893	4 258	924	403	32.7	19.1
713120	Amusement arcades	32	19 893	4 258	924	403	32.7	19.1
7139	Other amusement & recreation services	718	522 828	152 684	30 784	10 762	26.2	4.6
71391	Golf courses & country clubs	136	160 612	56 500	8 250	1 894	25.7	4.3
713910	Golf courses & country clubs	136	160 612	56 500	8 250	1 894	25.7	4.3
71393	Marinas	85	54 568	11 593	2 027	461	36.6	2.2
713930	Marinas	85	54 568	11 593	2 027	461	36.6	2.2
71394	Fitness & recreational sports centers	244	137 172	36 102	8 447	3 822	27.8	5.4
713940	Fitness & recreational sports centers	244	137 172	36 102	8 447	3 822	27.8	5.4
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	22	10 059	3 166	835	473	11.6	.3
71395	Bowling centers	116	93 696	26 121	7 241	2 899	22.6	1.4
713950	Bowling centers	116	93 696	26 121	7 241	2 899	22.6	1.4
71399	All other amusement & recreation industries	134	D	D	D	g	D	D
713990	All other amusement & recreation industries	134	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	14	4 782	1 312	74	46	34.9	5.2
7139905	Coin-operated amusement devices (except slot machine operation)	30	15 152	3 623	823	195	28.9	.1
Flint, MI PMSA								
71	Arts, entertainment, & recreation	78	35 203	11 482	2 549	1 082	25.9	5.9
711	Performing arts, spectator sports, & related industries	11	7 426	2 887	613	218	21.3	3.8
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	27 777	8 595	1 936	864	27.1	6.4
7139	Other amusement & recreation services	62	26 019	8 080	1 825	791	26.4	6.7
71391	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
713910	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
71394	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
713940	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
71395	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
713950	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA								
71	Arts, entertainment, & recreation	306	178 382	48 647	9 641	3 782	35.7	4.3
711	Performing arts, spectator sports, & related industries	43	35 359	7 647	1 784	423	43.6	1.6
7112	Spectator sports	11	20 912	4 281	1 188	207	49.7	1.0
71121	Spectator sports	11	20 912	4 281	1 188	207	49.7	1.0
7113	Promoters of performing arts, sports, & similar events	6	4 761	1 227	256	104	59.7	.7
7114	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
71141	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
711410	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
713	Amusement, gambling, & recreation industries	263	143 023	41 000	7 857	3 359	33.7	4.9
7131	Amusement parks & arcades	21	16 756	5 275	410	204	21.4	5.9
71311	Amusement & theme parks	6	10 728	3 801	221	107	11.9	—
713110	Amusement & theme parks	6	10 728	3 801	221	107	11.9	—
71312	Amusement arcades	15	6 028	1 474	189	97	38.3	16.3
713120	Amusement arcades	15	6 028	1 474	189	97	38.3	16.3
7139	Other amusement & recreation services	237	125 697	35 584	7 413	3 135	35.4	4.8
71391	Golf courses & country clubs	62	44 138	13 798	1 488	568	45.7	5.0
713910	Golf courses & country clubs	62	44 138	13 798	1 488	568	45.7	5.0
71393	Marinas	29	23 321	4 826	908	191	32.4	1.2
713930	Marinas	29	23 321	4 826	908	191	32.4	1.2
71394	Fitness & recreational sports centers	66	25 804	7 165	2 079	1 244	29.7	5.5
713940	Fitness & recreational sports centers	66	25 804	7 165	2 079	1 244	29.7	5.5
7139405	Roller skating rinks	8	2 074	554	153	121	32.3	—
71395	Bowling centers	39	21 339	7 248	2 045	834	28.1	4.0
713950	Bowling centers	39	21 339	7 248	2 045	834	28.1	4.0
71399	All other amusement & recreation industries	39	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	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 ¹	Estimated ²
JACKSON, MI MSA								
71	Arts, entertainment, & recreation	39	18 163	4 344	846	471	34.6	5.2
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
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
713910	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
71394	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
713940	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
71395	Bowling centers	6	4 471	1 486	443	169	4.5	—
713950	Bowling centers	6	4 471	1 486	443	169	4.5	—
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
KALAMAZOO—BATTLE CREEK, MI MSA								
71	Arts, entertainment, & recreation	131	66 937	17 488	3 589	1 721	33.5	3.6
711	Performing arts, spectator sports, & related industries	26	19 124	4 758	1 055	394	47.7	.8
7112	Spectator sports	7	8 758	1 708	304	62	80.6	—
71121	Spectator sports	7	8 758	1 708	304	62	80.6	—
7113	Promoters of performing arts, sports, & similar events	6	7 874	2 379	661	299	20.8	—
713	Amusement, gambling, & recreation industries	105	47 813	12 730	2 534	1 327	27.8	4.7
7139	Other amusement & recreation services	97	45 645	12 211	2 461	1 270	26.6	5.0
71391	Golf courses & country clubs	25	17 445	4 065	366	144	28.8	6.3
713910	Golf courses & country clubs	25	17 445	4 065	366	144	28.8	6.3
71394	Fitness & recreational sports centers	25	7 234	2 474	564	361	19.3	4.9
713940	Fitness & recreational sports centers	25	7 234	2 474	564	361	19.3	4.9
71395	Bowling centers	21	10 482	3 152	815	378	34.8	5.2
713950	Bowling centers	21	10 482	3 152	815	378	34.8	5.2
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	2 839	664	149	34	6.0	—
LANSING—EAST LANSING, MI MSA								
71	Arts, entertainment, & recreation	109	81 986	16 972	3 705	1 463	16.7	4.1
711	Performing arts, spectator sports, & related industries	21	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	87	67 885	14 469	3 277	1 320	17.8	4.6
7132	Gambling industries	3	D	D	D	c	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	77	D	D	D	g	D	D
71391	Golf courses & country clubs	19	13 063	3 253	440	154	40.5	4.8
713910	Golf courses & country clubs	19	13 063	3 253	440	154	40.5	4.8
71394	Fitness & recreational sports centers	30	15 534	5 190	1 352	711	32.4	2.0
713940	Fitness & recreational sports centers	30	15 534	5 190	1 352	711	32.4	2.0
71395	Bowling centers	12	D	D	D	c	D	D
713950	Bowling centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	c	D	D
713990	All other amusement & recreation industries	16	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 ¹	Estimated ²
SAGINAW—BAY CITY—MIDLAND, MI MSA								
71	Arts, entertainment, & recreation	101	49 631	14 270	2 306	1 016	29.0	8.5
711	Performing arts, spectator sports, & related industries	17	6 526	1 425	217	44	29.7	4.8
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	84	43 105	12 845	2 089	972	28.9	9.1
7139	Other amusement & recreation services	74	D	D	D	f	D	D
71391	Golf courses & country clubs	27	20 647	7 212	765	286	23.4	10.4
713910	Golf courses & country clubs	27	20 647	7 212	765	286	23.4	10.4
71394	Fitness & recreational sports centers	15	4 540	1 113	286	215	55.7	7.3
713940	Fitness & recreational sports centers	15	4 540	1 113	286	215	55.7	7.3
71395	Bowling centers	11	8 058	2 299	615	303	28.7	—
713950	Bowling centers	11	8 058	2 299	615	303	28.7	—
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 217	788	196	49	22.5	—
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	669	421 325	101 595	21 583	6 192	23.1	3.8
711	Performing arts, spectator sports, & related industries	47	D	D	D	b	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	14	D	D	D	a	D	D
71121	Spectator sports	14	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	a	D	D
7115	Independent artists, writers, & performers	14	D	D	D	a	D	D
71151	Independent artists, writers, & performers	14	D	D	D	a	D	D
711510	Independent artists, writers, & performers	14	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	618	D	D	D	i	D	D
7131	Amusement parks & arcades	18	D	D	D	b	D	D
7132	Gambling industries	4	D	D	D	g	D	D
71321	Casinos (except casino hotels)	4	D	D	D	g	D	D
713210	Casinos (except casino hotels)	4	D	D	D	g	D	D
7139	Other amusement & recreation services	596	D	D	D	h	D	D
71391	Golf courses & country clubs	201	79 534	24 164	1 985	723	56.3	7.4
713910	Golf courses & country clubs	201	79 534	24 164	1 985	723	56.3	7.4
71393	Marinas	92	D	D	D	e	D	D
713930	Marinas	92	D	D	D	e	D	D
71394	Fitness & recreational sports centers	100	11 507	3 133	699	495	59.8	19.2
713940	Fitness & recreational sports centers	100	11 507	3 133	699	495	59.8	19.2
7139405	Roller skating rinks	21	2 430	510	140	146	53.8	21.7
71395	Bowling centers	100	D	D	D	g	D	D
713950	Bowling centers	100	D	D	D	g	D	D
71399	All other amusement & recreation industries	97	D	D	D	e	D	D
713990	All other amusement & recreation industries	97	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	a	D	D
7139904	Miniature golf courses	25	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA									
71	Arts, entertainment, & recreation	22	12 494	11 505	4 488	830	449	28.1	6.6
711	Performing arts, spectator sports, & related industries	4	1 654	1 584	330	58	15	—	—
712	Museums, historical sites, & similar institutions	5	2 819	2 246	783	177	56	56.2	3.6
7121	Museums, historical sites, & similar institutions	5	2 819	2 246	783	177	56	56.2	3.6
713	Amusement, gambling, & recreation industries	13	8 021	7 675	3 375	595	378	24.1	9.0
7139	Other amusement & recreation services	13	8 021	7 675	3 375	595	378	24.1	9.0
71394	Fitness & recreational sports centers	6	2 772	2 596	1 342	318	242	8.0	26.0
713940	Fitness & recreational sports centers	6	2 772	2 596	1 342	318	242	8.0	26.0
DETROIT-ANN ARBOR-FLINT, MI CMSA									
71	Arts, entertainment, & recreation	215	317 562	297 533	120 530	21 769	5 948	13.4	2.6
711	Performing arts, spectator sports, & related industries	46	D	D	D	D	g	D	D
7111	Performing arts companies	29	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	f	D	D
711130	Musical groups & artists	13	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	8	D	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	17	13 364	12 194	2 330	575	248	17.6	7.5
71132	Promoters of performing arts, sports, & similar events w/o facil	11	5 543	5 191	548	103	24	31.2	18.1
711320	Promoters of performing arts, sports, & similar events w/o facil	11	5 543	5 191	548	103	24	31.2	18.1
712	Museums, historical sites, & similar institutions	34	D	D	D	D	g	D	D
7121	Museums, historical sites, & similar institutions	34	D	D	D	D	g	D	D
71211	Museums	24	D	D	D	D	g	D	D
712110	Museums	24	D	D	D	D	g	D	D
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	135	167 417	164 127	72 775	11 157	3 143	15.0	2.7
7139	Other amusement & recreation services	135	167 417	164 127	72 775	11 157	3 143	15.0	2.7
71391	Golf courses & country clubs	49	131 350	130 560	59 029	8 631	2 548	9.3	.7
713910	Golf courses & country clubs	49	131 350	130 560	59 029	8 631	2 548	9.3	.7
71394	Fitness & recreational sports centers	55	28 140	26 886	11 491	2 096	446	30.0	11.3
713940	Fitness & recreational sports centers	55	28 140	26 886	11 491	2 096	446	30.0	11.3
71399	All other amusement & recreation industries	31	7 927	6 681	2 255	430	149	56.1	5.5
713990	All other amusement & recreation industries	31	7 927	6 681	2 255	430	149	56.1	5.5
Ann Arbor, MI PMSA									
71	Arts, entertainment, & recreation	47	29 677	27 250	10 272	1 638	921	37.8	2.1
711	Performing arts, spectator sports, & related industries	17	8 963	8 220	2 135	476	255	20.2	—
7111	Performing arts companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	3 727	3 105	1 370	316	112	100.0	—
7121	Museums, historical sites, & similar institutions	5	3 727	3 105	1 370	316	112	100.0	—
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	16 987	15 925	6 767	846	554	33.5	3.8
7139	Other amusement & recreation services	25	16 987	15 925	6 767	846	554	33.5	3.8
71391	Golf courses & country clubs	9	13 777	13 354	5 782	750	511	22.6	—
713910	Golf courses & country clubs	9	13 777	13 354	5 782	750	511	22.6	—
71394	Fitness & recreational sports centers	9	1 968	1 701	578	58	24	73.7	26.3
713940	Fitness & recreational sports centers	9	1 968	1 701	578	58	24	73.7	26.3

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 ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.									
Detroit, MI PMSA									
71	Arts, entertainment, & recreation	147	265 046	248 609	102 449	18 589	4 507	7.8	2.2
711	Performing arts, spectator sports, & related industries	24	46 761	42 894	18 766	3 848	839	1.2	1.0
7111	Performing arts companies	17	41 177	37 658	17 954	3 641	695	.9	.1
71111	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	D	e	D	D
711130	Musical groups & artists	7	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	5 584	5 236	812	207	144	3.6	7.6
712	Museums, historical sites, & similar institutions	25	78 963	68 936	22 115	5 061	1 333	3.5	3.3
7121	Museums, historical sites, & similar institutions	25	78 963	68 936	22 115	5 061	1 333	3.5	3.3
71211	Museums	16	72 981	63 702	20 227	4 640	1 233	3.5	3.4
712110	Museums	16	72 981	63 702	20 227	4 640	1 233	3.5	3.4
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	98	139 322	136 779	61 568	9 680	2 335	12.4	2.0
7139	Other amusement & recreation services	98	139 322	136 779	61 568	9 680	2 335	12.4	2.0
71391	Golf courses & country clubs	31	106 833	106 162	48 940	7 265	1 798	6.6	—
713910	Golf courses & country clubs	31	106 833	106 162	48 940	7 265	1 798	6.6	—
71394	Fitness & recreational sports centers	43	25 804	24 806	10 780	2 023	407	26.7	9.3
713940	Fitness & recreational sports centers	43	25 804	24 806	10 780	2 023	407	26.7	9.3
71399	All other amusement & recreation industries	24	6 685	5 811	1 848	392	130	49.7	4.7
713990	All other amusement & recreation industries	24	6 685	5 811	1 848	392	130	49.7	4.7
Flint, MI PMSA									
71	Arts, entertainment, & recreation	21	22 839	21 674	7 809	1 542	520	47.2	7.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	c	D	D
71211	Museums	4	D	D	D	D	c	D	D
712110	Museums	4	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	11 108	11 423	4 440	631	254	19.9	10.6
7139	Other amusement & recreation services	12	11 108	11 423	4 440	631	254	19.9	10.6
71391	Golf courses & country clubs	9	10 740	11 044	4 307	616	239	19.6	8.5
713910	Golf courses & country clubs	9	10 740	11 044	4 307	616	239	19.6	8.5
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA									
71	Arts, entertainment, & recreation	73	57 391	53 733	19 127	3 686	1 189	15.6	.4
711	Performing arts, spectator sports, & related industries	25	17 259	16 739	5 109	1 138	299	7.3	.4
7111	Performing arts companies	15	10 109	10 181	4 060	938	240	—	.5
71111	Theater companies & dinner theaters	6	4 142	3 908	1 180	200	45	—	—
711110	Theater companies & dinner theaters	6	4 142	3 908	1 180	200	45	—	—
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	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	10	7 150	6 558	1 049	200	59	17.7	.3
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	8 200	5 803	1 841	359	119	58.6	1.1
7121	Museums, historical sites, & similar institutions	13	8 200	5 803	1 841	359	119	58.6	1.1
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	35	31 932	31 191	12 177	2 189	771	9.0	.2
7139	Other amusement & recreation services	35	31 932	31 191	12 177	2 189	771	9.0	.2
71391	Golf courses & country clubs	8	22 587	21 653	8 521	1 308	371	2.1	—
713910	Golf courses & country clubs	8	22 587	21 653	8 521	1 308	371	2.1	—
71394	Fitness & recreational sports centers	14	5 362	5 451	2 342	581	316	20.6	.8
713940	Fitness & recreational sports centers	14	5 362	5 451	2 342	581	316	20.6	.8
71399	All other amusement & recreation industries	13	3 983	4 087	1 314	300	84	32.2	.6
713990	All other amusement & recreation industries	13	3 983	4 087	1 314	300	84	32.2	.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JACKSON, MI MSA									
71	Arts, entertainment, & recreation	15	10 614	8 932	3 384	640	222	3.7	16.1
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	7 472	6 933	2 667	478	165	4.3	1.6
7139	Other amusement & recreation services	8	7 472	6 933	2 667	478	165	4.3	1.6
71391	Golf courses & country clubs	2	D	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
KALAMAZOO—BATTLE CREEK, MI MSA									
71	Arts, entertainment, & recreation	42	27 095	25 539	10 657	2 194	738	30.6	2.0
711	Performing arts, spectator sports, & related industries	14	7 402	6 204	2 116	610	280	16.1	1.1
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
71113	Musical groups & artists	5	4 933	3 744	1 305	349	240	—	—
711130	Musical groups & artists	5	4 933	3 744	1 305	349	240	—	—
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	12	8 622	8 491	3 933	843	226	20.0	1.4
7121	Museums, historical sites, & similar institutions	12	8 622	8 491	3 933	843	226	20.0	1.4
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	11 071	10 844	4 608	741	232	48.6	3.0
7139	Other amusement & recreation services	16	11 071	10 844	4 608	741	232	48.6	3.0
71391	Golf courses & country clubs	5	D	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	3 718	3 659	1 794	295	98	13.1	5.5
713940	Fitness & recreational sports centers	7	3 718	3 659	1 794	295	98	13.1	5.5
LANSING—EAST LANSING, MI MSA									
71	Arts, entertainment, & recreation	27	17 818	16 161	5 432	1 003	369	26.8	5.9
711	Performing arts, spectator sports, & related industries	7	1 771	1 792	611	183	112	3.3	5.6
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	8	3 925	2 472	1 183	218	79	76.9	—
7121	Museums, historical sites, & similar institutions	8	3 925	2 472	1 183	218	79	76.9	—
713	Amusement, gambling, & recreation industries	12	12 122	11 897	3 638	602	178	14.0	7.9
7139	Other amusement & recreation services	12	12 122	11 897	3 638	602	178	14.0	7.9
71391	Golf courses & country clubs	3	8 319	8 277	3 064	506	135	—	6.5
713910	Golf courses & country clubs	3	8 319	8 277	3 064	506	135	—	6.5
71399	All other amusement & recreation industries	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	D	b	D	D
SAGINAW—BAY CITY—MIDLAND, MI MSA									
71	Arts, entertainment, & recreation	29	22 128	19 559	6 424	1 430	417	18.9	3.6
711	Performing arts, spectator sports, & related industries	7	6 794	7 432	2 098	501	104	10.3	—
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	4 887	2 563	1 034	218	64	19.2	.4
7121	Museums, historical sites, & similar institutions	7	4 887	2 563	1 034	218	64	19.2	.4
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	10 447	9 564	3 292	711	249	24.3	7.4
7139	Other amusement & recreation services	15	10 447	9 564	3 292	711	249	24.3	7.4
71391	Golf courses & country clubs	4	5 550	5 545	1 847	341	120	13.6	—
713910	Golf courses & country clubs	4	5 550	5 545	1 847	341	120	13.6	—
71394	Fitness & recreational sports centers	5	2 827	2 896	1 183	322	93	—	27.4
713940	Fitness & recreational sports centers	5	2 827	2 896	1 183	322	93	—	27.4
71399	All other amusement & recreation industries	6	2 070	1 123	262	48	36	86.1	—
713990	All other amusement & recreation industries	6	2 070	1 123	262	48	36	86.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	155	49 205	45 427	13 012	1 873	738	61.8	5.3
711	Performing arts, spectator sports, & related industries	39	14 086	13 152	1 549	280	81	49.6	2.9
7111	Performing arts companies	10	1 493	1 482	358	93	28	45.0	9.3
7113	Promoters of performing arts, sports, & similar events ...	29	12 593	11 670	1 191	187	53	50.2	2.2
71132	Promoters of performing arts, sports, & similar events w/o facil	25	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	25	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	40	5 879	5 101	1 527	303	98	88.7	6.7
7121	Museums, historical sites, & similar institutions	40	5 879	5 101	1 527	303	98	88.7	6.7
71211	Museums	31	4 050	3 393	1 058	218	71	93.6	4.5
712110	Museums	31	4 050	3 393	1 058	218	71	93.6	4.5
71212	Historical sites	9	1 829	1 708	469	85	27	77.6	11.6
712120	Historical sites	9	1 829	1 708	469	85	27	77.6	11.6
713	Amusement, gambling, & recreation industries	76	29 240	27 174	9 936	1 290	559	62.3	6.1
7139	Other amusement & recreation services	76	29 240	27 174	9 936	1 290	559	62.3	6.1
71391	Golf courses & country clubs	30	D	D	D	D	e	D	D
713910	Golf courses & country clubs	30	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	26	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALCONA COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ALGER COUNTY, MI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
ALLEGAN COUNTY, MI								
71	Arts, entertainment, & recreation	30	12 418	3 383	586	263	58.3	2.4
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71391	Golf courses & country clubs	13	7 222	2 366	214	116	64.6	3.5
713910	Golf courses & country clubs	13	7 222	2 366	214	116	64.6	3.5
ALPENA COUNTY, MI								
71	Arts, entertainment, & recreation	11	3 440	1 057	148	51	22.3	2.7
713	Amusement, gambling, & recreation industries	11	3 440	1 057	148	51	22.3	2.7
7139	Other amusement & recreation services	10	D	D	D	b	D	D
ANTRIM COUNTY, MI								
71	Arts, entertainment, & recreation	12	5 690	1 470	167	50	17.8	1.0
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ARENAC COUNTY, MI								
71	Arts, entertainment, & recreation	12	6 468	2 287	308	87	20.5	1.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
BARAGA COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BARRY COUNTY, MI								
71	Arts, entertainment, & recreation	16	2 366	480	69	37	67.2	10.5
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BAY COUNTY, MI								
71	Arts, entertainment, & recreation	39	16 972	4 826	894	380	29.0	6.3
713	Amusement, gambling, & recreation industries	34	16 365	4 712	868	372	26.5	6.5
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	5	5 283	1 716	202	71	19.0	—
713910	Golf courses & country clubs	5	5 283	1 716	202	71	19.0	—
71395	Bowling centers	6	3 877	1 251	306	146	25.4	—
713950	Bowling centers	6	3 877	1 251	306	146	25.4	—
71399	All other amusement & recreation industries	11	4 247	915	210	49	16.3	25.0
713990	All other amusement & recreation industries	11	4 247	915	210	49	16.3	25.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
BENZIE COUNTY, MI								
71	Arts, entertainment, & recreation	13	4 142	862	72	16	79.1	1.8
713	Amusement, gambling, & recreation industries	11	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
BERRIEN COUNTY, MI								
71	Arts, entertainment, & recreation	57	19 012	5 821	955	362	38.1	6.0
711	Performing arts, spectator sports, & related industries	12	1 705	586	115	34	48.4	—
713	Amusement, gambling, & recreation industries	45	17 307	5 235	840	328	37.1	6.6
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71391	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
713910	Golf courses & country clubs	8	6 563	2 187	193	35	35.5	14.4
71394	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
713940	Fitness & recreational sports centers	13	2 327	757	188	106	79.5	.6
71395	Bowling centers	8	2 766	860	238	110	18.9	3.8
713950	Bowling centers	8	2 766	860	238	110	18.9	3.8
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BRANCH COUNTY, MI								
71	Arts, entertainment, & recreation	18	6 074	1 221	218	92	58.4	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
CALHOUN COUNTY, MI								
71	Arts, entertainment, & recreation	37	15 612	4 143	710	285	25.8	4.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71391	Golf courses & country clubs	8	5 124	1 702	183	78	45.8	—
713910	Golf courses & country clubs	8	5 124	1 702	183	78	45.8	—
71395	Bowling centers	7	3 455	925	264	108	18.9	11.3
713950	Bowling centers	7	3 455	925	264	108	18.9	11.3
CASS COUNTY, MI								
71	Arts, entertainment, & recreation	13	6 079	1 503	330	172	23.1	27.6
713	Amusement, gambling, & recreation industries	13	6 079	1 503	330	172	23.1	27.6
7139	Other amusement & recreation services	13	6 079	1 503	330	172	23.1	27.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHARLEVOIX COUNTY, MI								
71	Arts, entertainment, & recreation	23	9 989	2 212	323	114	34.5	3.6
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	4	5 854	1 106	191	39	12.7	—
713930	Marinas	4	5 854	1 106	191	39	12.7	—
CHEBOYGAN COUNTY, MI								
71	Arts, entertainment, & recreation	23	12 033	2 018	262	90	22.9	2.4
713	Amusement, gambling, & recreation industries	22	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	b	D	D
71393	Marinas	9	9 585	1 227	221	57	12.2	—
713930	Marinas	9	9 585	1 227	221	57	12.2	—
CHIPPEWA COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CLARE COUNTY, MI								
71	Arts, entertainment, & recreation	14	3 585	1 023	186	82	48.5	9.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CLINTON COUNTY, MI								
71	Arts, entertainment, & recreation	15	9 668	2 610	417	173	41.1	6.4
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	7	8 146	2 168	321	112	40.1	7.5
713910	Golf courses & country clubs	7	8 146	2 168	321	112	40.1	7.5
CRAWFORD COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
DELTA COUNTY, MI								
71	Arts, entertainment, & recreation	17	6 711	962	127	94	27.4	11.6
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
DICKINSON COUNTY, MI								
71	Arts, entertainment, & recreation	9	1 464	410	141	118	22.8	—
EATON COUNTY, MI								
71	Arts, entertainment, & recreation	24	7 254	1 626	324	131	36.3	18.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
EMMET COUNTY, MI								
71	Arts, entertainment, & recreation	18	10 301	2 759	433	135	19.2	12.4
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71393	Marinas	6	4 948	998	195	31	1.0	17.2
713930	Marinas	6	4 948	998	195	31	1.0	17.2

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 ¹	Estimated ²
GENESEE COUNTY, MI								
71	Arts, entertainment, & recreation	78	35 203	11 482	2 549	1 082	25.9	5.9
711	Performing arts, spectator sports, & related industries	11	7 426	2 887	613	218	21.3	3.8
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	27 777	8 595	1 936	864	27.1	6.4
7139	Other amusement & recreation services	62	26 019	8 080	1 825	791	26.4	6.7
71391	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
713910	Golf courses & country clubs	11	6 274	2 078	273	71	28.3	—
71394	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
713940	Fitness & recreational sports centers	18	6 596	2 358	581	270	26.3	7.4
71395	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
713950	Bowling centers	15	10 340	3 021	863	380	15.9	11.1
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
GLADWIN COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GOGEBIC COUNTY, MI								
71	Arts, entertainment, & recreation	9	5 095	1 450	694	274	11.0	14.4
713	Amusement, gambling, & recreation industries	9	5 095	1 450	694	274	11.0	14.4
7139	Other amusement & recreation services	9	5 095	1 450	694	274	11.0	14.4
GRAND TRAVERSE COUNTY, MI								
71	Arts, entertainment, & recreation	40	52 140	10 177	3 220	371	13.4	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	11	D	D	D	c	D	D
713990	All other amusement & recreation industries	11	D	D	D	c	D	D
GRATIOT COUNTY, MI								
71	Arts, entertainment, & recreation	10	4 386	916	142	76	60.8	2.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	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
HILLSDALE COUNTY, MI								
71	Arts, entertainment, & recreation	10	2 039	362	68	34	58.1	20.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HOUGHTON COUNTY, MI								
71	Arts, entertainment, & recreation	9	1 767	431	89	45	63.4	—
713	Amusement, gambling, & recreation industries	9	1 767	431	89	45	63.4	—
7139	Other amusement & recreation services	9	1 767	431	89	45	63.4	—
HURON COUNTY, MI								
71	Arts, entertainment, & recreation	30	7 215	1 498	117	64	78.8	2.7
713	Amusement, gambling, & recreation industries	27	6 878	1 440	110	62	80.2	.3
7139	Other amusement & recreation services	26	D	D	D	b	D	D
71393	Marinas	8	3 072	313	23	17	59.2	.7
713930	Marinas	8	3 072	313	23	17	59.2	.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 ¹	Estimated ²
INGHAM COUNTY, MI								
71	Arts, entertainment, & recreation	70	65 064	12 736	2 964	1 159	10.9	2.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	52 666	10 565	2 622	1 031	11.0	2.3
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71394	Fitness & recreational sports centers	20	13 983	4 691	1 235	665	27.1	1.9
713940	Fitness & recreational sports centers	20	13 983	4 691	1 235	665	27.1	1.9
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
IONIA COUNTY, MI								
71	Arts, entertainment, & recreation	17	4 870	1 123	162	77	65.8	17.7
711	Performing arts, spectator sports, & related industries	3	1 512	245	37	7	D	38.9
713	Amusement, gambling, & recreation industries	14	3 358	878	125	70	79.3	8.1
7139	Other amusement & recreation services	14	3 358	878	125	70	79.3	8.1
IOSCO COUNTY, MI								
71	Arts, entertainment, & recreation	11	3 695	790	55	16	82.8	.4
713	Amusement, gambling, & recreation industries	11	3 695	790	55	16	82.8	.4
7139	Other amusement & recreation services	11	3 695	790	55	16	82.8	.4
IRON COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ISABELLA COUNTY, MI								
71	Arts, entertainment, & recreation	14	7 396	1 976	282	172	72.6	4.4
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
JACKSON COUNTY, MI								
71	Arts, entertainment, & recreation	39	18 163	4 344	846	471	34.6	5.2
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
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
713910	Golf courses & country clubs	12	5 378	1 068	71	71	78.4	—
71394	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
713940	Fitness & recreational sports centers	8	2 178	646	158	168	39.8	—
71395	Bowling centers	6	4 471	1 486	443	169	4.5	—
713950	Bowling centers	6	4 471	1 486	443	169	4.5	—
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KALAMAZOO COUNTY, MI								
71	Arts, entertainment, & recreation	71	43 491	11 191	2 282	1 051	35.6	3.6
711	Performing arts, spectator sports, & related industries	17	14 462	3 857	932	365	59.5	.8
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	54	29 029	7 334	1 350	686	23.7	5.0
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71391	Golf courses & country clubs	13	11 096	2 081	164	62	13.1	9.8
713910	Golf courses & country clubs	13	11 096	2 081	164	62	13.1	9.8
71394	Fitness & recreational sports centers	17	5 959	2 116	470	312	20.0	5.6
713940	Fitness & recreational sports centers	17	5 959	2 116	470	312	20.0	5.6
71395	Bowling centers	9	5 378	1 744	428	202	52.5	.2
713950	Bowling centers	9	5 378	1 744	428	202	52.5	.2
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
KALKASKA COUNTY, MI								
71	Arts, entertainment, & recreation	8	3 424	994	70	33	24.1	13.4
713	Amusement, gambling, & recreation industries	8	3 424	994	70	33	24.1	13.4
7139	Other amusement & recreation services	8	3 424	994	70	33	24.1	13.4
KENT COUNTY, MI								
71	Arts, entertainment, & recreation	141	86 421	23 222	5 316	1 942	32.7	5.1
711	Performing arts, spectator sports, & related industries	26	23 127	5 482	1 385	187	30.7	2.2
7112	Spectator sports	6	10 754	2 687	901	57	23.7	1.9
71121	Spectator sports	6	10 754	2 687	901	57	23.7	1.9
7114	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
71141	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
711410	Agents/managers for artists, athletes, & other public figures	5	6 220	998	115	24	1.9	4.6
713	Amusement, gambling, & recreation industries	115	63 294	17 740	3 931	1 755	33.4	6.2
7139	Other amusement & recreation services	106	D	D	D	g	D	D
71391	Golf courses & country clubs	28	22 885	6 420	692	237	47.3	5.6
713910	Golf courses & country clubs	28	22 885	6 420	692	237	47.3	5.6
71394	Fitness & recreational sports centers	37	17 709	4 727	1 398	782	24.1	4.4
713940	Fitness & recreational sports centers	37	17 709	4 727	1 398	782	24.1	4.4
7139405	Roller skating rinks	5	1 432	426	120	86	2.0	—
71395	Bowling centers	17	12 522	4 166	1 099	514	21.2	5.3
713950	Bowling centers	17	12 522	4 166	1 099	514	21.2	5.3
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
LAKE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
LAPEER COUNTY, MI								
71	Arts, entertainment, & recreation	25	7 362	2 036	327	146	50.6	2.4
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
LEELANAU COUNTY, MI								
71	Arts, entertainment, & recreation	16	42 701	8 623	2 211	457	6.3	.6
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
LENAWEE COUNTY, MI								
71	Arts, entertainment, & recreation	34	39 205	4 990	941	209	8.2	1.2
711	Performing arts, spectator sports, & related industries	7	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
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	c	D	D
7139	Other amusement & recreation services	21	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 ¹	Estimated ²
LIVINGSTON COUNTY, MI								
71	Arts, entertainment, & recreation	38	25 510	8 241	1 601	551	25.3	4.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	D	D	D	f	D	D
7139	Other amusement & recreation services	31	D	D	D	f	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
71394	Fitness & recreational sports centers	8	3 420	843	221	98	75.0	—
713940	Fitness & recreational sports centers	8	3 420	843	221	98	75.0	—
LUCE COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MACKINAC COUNTY, MI								
71	Arts, entertainment, & recreation	8	3 363	1 234	99	24	24.9	—
713	Amusement, gambling, & recreation industries	8	3 363	1 234	99	24	24.9	—
7139	Other amusement & recreation services	8	3 363	1 234	99	24	24.9	—
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
MACOMB COUNTY, MI								
71	Arts, entertainment, & recreation	182	129 316	34 593	6 579	2 481	27.2	2.3
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	164	124 734	32 951	6 246	2 416	27.5	2.4
7131	Amusement parks & arcades	11	9 932	1 953	406	177	29.6	19.8
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	148	D	D	D	g	D	D
71391	Golf courses & country clubs	27	36 696	11 186	1 128	403	36.7	—
713910	Golf courses & country clubs	27	36 696	11 186	1 128	403	36.7	—
71393	Marinas	29	18 222	5 015	920	169	33.5	.3
713930	Marinas	29	18 222	5 015	920	169	33.5	.3
71394	Fitness & recreational sports centers	43	24 037	5 243	1 263	585	17.7	1.3
713940	Fitness & recreational sports centers	43	24 037	5 243	1 263	585	17.7	1.3
7139405	Roller skating rinks	3	2 258	623	157	90	—	—
71395	Bowling centers	25	26 442	7 393	2 089	895	14.2	—
713950	Bowling centers	25	26 442	7 393	2 089	895	14.2	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
MANISTEE COUNTY, MI								
71	Arts, entertainment, & recreation	11	2 997	725	81	52	30.0	35.4
713	Amusement, gambling, & recreation industries	11	2 997	725	81	52	30.0	35.4
7139	Other amusement & recreation services	11	2 997	725	81	52	30.0	35.4
MARQUETTE COUNTY, MI								
71	Arts, entertainment, & recreation	16	4 157	1 024	283	134	63.4	2.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
MASON COUNTY, MI								
71	Arts, entertainment, & recreation	15	3 453	911	91	37	39.8	21.3
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
MECOSTA COUNTY, MI								
71	Arts, entertainment, & recreation	14	6 408	1 623	362	134	19.6	.3
713	Amusement, gambling, & recreation industries	14	6 408	1 623	362	134	19.6	.3
7139	Other amusement & recreation services	14	6 408	1 623	362	134	19.6	.3
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
MEMORINEE COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIDLAND COUNTY, MI								
71	Arts, entertainment, & recreation	17	9 938	3 473	487	232	50.4	3.4
711	Performing arts, spectator sports, & related industries	4	1 572	275	50	4	65.0	—
713	Amusement, gambling, & recreation industries	13	8 366	3 198	437	228	47.6	4.0
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	5	6 083	2 662	292	128	36.1	—
713910	Golf courses & country clubs	5	6 083	2 662	292	128	36.1	—
MISSAUKEE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
MONROE COUNTY, MI								
71	Arts, entertainment, & recreation	50	27 209	7 134	1 015	457	31.4	9.4
711	Performing arts, spectator sports, & related industries	8	3 848	1 130	72	16	3.0	44.1
7112	Spectator sports	4	D	D	D	a	D	D
71121	Spectator sports	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	23 361	6 004	943	441	36.1	3.6
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71391	Golf courses & country clubs	14	13 230	3 132	363	155	44.0	—
713910	Golf courses & country clubs	14	13 230	3 132	363	155	44.0	—
71393	Marinas	13	4 163	762	112	38	30.8	17.2
713930	Marinas	13	4 163	762	112	38	30.8	17.2
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	4	3 800	1 176	324	134	9.9	—
713950	Bowling centers	4	3 800	1 176	324	134	9.9	—
MONTCALM COUNTY, MI								
71	Arts, entertainment, & recreation	17	4 504	1 014	93	52	82.8	3.4
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	3 572	922	89	49	78.3	4.3
MONTMORENCY COUNTY, MI								
71	Arts, entertainment, & recreation	5	3 608	898	174	58	14.0	—
713	Amusement, gambling, & recreation industries	5	3 608	898	174	58	14.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
MUSKEGON COUNTY, MI								
71	Arts, entertainment, & recreation	60	38 559	10 236	1 602	683	36.4	5.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	53	D	D	D	e	D	D
7131	Amusement parks & arcades	7	11 059	3 735	149	36	17.0	8.9
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7139	Other amusement & recreation services	44	D	D	D	e	D	D
71393	Marinas	10	6 910	1 555	295	64	45.2	2.5
713930	Marinas	10	6 910	1 555	295	64	45.2	2.5
71394	Fitness & recreational sports centers	7	3 584	841	218	116	20.1	—
713940	Fitness & recreational sports centers	7	3 584	841	218	116	20.1	—
71395	Bowling centers	9	4 384	1 626	558	173	19.6	4.2
713950	Bowling centers	9	4 384	1 626	558	173	19.6	4.2
NEWAYGO COUNTY, MI								
71	Arts, entertainment, & recreation	8	1 919	647	94	25	53.8	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	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.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAKLAND COUNTY, MI								
71	Arts, entertainment, & recreation	416	615 367	235 803	41 242	6 948	13.0	4.5
711	Performing arts, spectator sports, & related industries	139	400 418	173 355	29 143	2 677	5.1	2.2
7111	Performing arts companies	25	11 181	3 580	381	101	48.9	40.1
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
71113	Musical groups & artists	16	D	D	D	b	D	D
711130	Musical groups & artists	16	D	D	D	b	D	D
7111309	Other music groups & artists	15	D	D	D	b	D	D
71119	Other performing arts companies	4	2 498	834	205	41	5.9	88.3
711190	Other performing arts companies	4	2 498	834	205	41	5.9	88.3
7111909	Other performing arts companies (except circuses)	4	2 498	834	205	41	5.9	88.3
7112	Spectator sports	22	196 970	106 237	20 152	589	.8	.4
71121	Spectator sports	22	196 970	106 237	20 152	589	.8	.4
711211	Sports teams & clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	18	127 265	28 241	6 565	1 735	6.6	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	14 833	6 249	850	67	16.1	3.5
71141	Agents/managers for artists, athletes, & other public figures	19	14 833	6 249	850	67	16.1	3.5
711410	Agents/managers for artists, athletes, & other public figures	19	14 833	6 249	850	67	16.1	3.5
7115	Independent artists, writers, & performers	55	50 169	29 048	1 195	185	4.9	1.7
71151	Independent artists, writers, & performers	55	50 169	29 048	1 195	185	4.9	1.7
711510	Independent artists, writers, & performers	55	50 169	29 048	1 195	185	4.9	1.7
712	Museums, historical sites, & similar institutions	4	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	273	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	c	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	261	D	D	D	h	D	D
71391	Golf courses & country clubs	59	69 515	23 830	3 109	969	25.8	8.6
713910	Golf courses & country clubs	59	69 515	23 830	3 109	969	25.8	8.6
71393	Marinas	11	15 212	1 756	294	50	42.6	.2
713930	Marinas	11	15 212	1 756	294	50	42.6	.2
71394	Fitness & recreational sports centers	106	72 279	19 765	4 474	1 791	30.7	6.1
713940	Fitness & recreational sports centers	106	72 279	19 765	4 474	1 791	30.7	6.1
7139404	Ice skating rinks	3	4 779	1 080	184	63	D	—
7139405	Roller skating rinks	9	3 505	1 075	266	182	5.6	.9
71395	Bowling centers	35	22 898	6 488	1 695	649	22.8	5.4
713950	Bowling centers	35	22 898	6 488	1 695	649	22.8	5.4
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	4	1 859	321	44	20	17.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	6 235	1 472	363	61	29.5	—
OCEANA COUNTY, MI								
71	Arts, entertainment, & recreation	16	5 202	1 411	145	66	36.6	—
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
OGEMAW COUNTY, MI								
71	Arts, entertainment, & recreation	10	2 191	535	108	64	51.7	4.9
713	Amusement, gambling, & recreation industries	10	2 191	535	108	64	51.7	4.9
7139	Other amusement & recreation services	10	2 191	535	108	64	51.7	4.9
ONTONAGON COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OSCEOLA COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
OSCODA COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
OTSEGO COUNTY, MI								
71	Arts, entertainment, & recreation	13	4 364	1 270	140	36	42.3	.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
OTTAWA COUNTY, MI								
71	Arts, entertainment, & recreation	75	40 984	11 806	2 137	894	34.5	1.8
711	Performing arts, spectator sports, & related industries	9	3 921	1 099	141	30	65.4	.8
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	66	37 063	10 707	1 996	864	31.2	1.9
7131	Amusement parks & arcades	7	3 646	957	129	122	13.8	—
7139	Other amusement & recreation services	59	33 417	9 750	1 867	742	33.1	2.1
71391	Golf courses & country clubs	13	10 479	3 875	503	154	35.5	—
713910	Golf courses & country clubs	13	10 479	3 875	503	154	35.5	—
71393	Marinas	15	15 197	3 139	597	123	21.2	.6
713930	Marinas	15	15 197	3 139	597	123	21.2	.6
71394	Fitness & recreational sports centers	17	4 131	1 517	446	336	56.5	14.3
713940	Fitness & recreational sports centers	17	4 131	1 517	446	336	56.5	14.3
71395	Bowling centers	9	2 972	1 039	281	97	39.2	—
713950	Bowling centers	9	2 972	1 039	281	97	39.2	—
PRESQUE ISLE COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
ROSCOMMON COUNTY, MI								
71	Arts, entertainment, & recreation	20	3 481	847	54	24	38.2	26.3
713	Amusement, gambling, & recreation industries	20	3 481	847	54	24	38.2	26.3
7139	Other amusement & recreation services	19	D	D	D	b	D	D
SAGINAW COUNTY, MI								
71	Arts, entertainment, & recreation	45	22 721	5 971	925	404	19.7	12.4
711	Performing arts, spectator sports, & related industries	8	4 347	1 036	141	32	7.5	7.2
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	37	18 374	4 935	784	372	22.6	13.7
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	17	9 281	2 834	271	87	17.6	23.1
713910	Golf courses & country clubs	17	9 281	2 834	271	87	17.6	23.1
71394	Fitness & recreational sports centers	7	3 538	773	195	128	59.6	—
713940	Fitness & recreational sports centers	7	3 538	773	195	128	59.6	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
ST. CLAIR COUNTY, MI								
71	Arts, entertainment, & recreation	48	20 408	5 257	931	483	41.1	6.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	44	D	D	D	e	D	D
7139	Other amusement & recreation services	43	D	D	D	e	D	D
71393	Marinas	11	6 595	1 166	202	98	18.4	—
713930	Marinas	11	6 595	1 166	202	98	18.4	—
71394	Fitness & recreational sports centers	12	4 391	1 746	341	247	54.5	30.4
713940	Fitness & recreational sports centers	12	4 391	1 746	341	247	54.5	30.4
71395	Bowling centers	7	3 095	614	196	82	55.5	—
713950	Bowling centers	7	3 095	614	196	82	55.5	—
ST. JOSEPH COUNTY, MI								
71	Arts, entertainment, & recreation	8	2 995	817	121	62	55.2	—
713	Amusement, gambling, & recreation industries	8	2 995	817	121	62	55.2	—
7139	Other amusement & recreation services	8	2 995	817	121	62	55.2	—
SANILAC COUNTY, MI								
71	Arts, entertainment, & recreation	16	7 425	1 678	240	125	57.9	.4
713	Amusement, gambling, & recreation industries	16	7 425	1 678	240	125	57.9	.4
7139	Other amusement & recreation services	16	7 425	1 678	240	125	57.9	.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCHOOLCRAFT COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SHIAWASSEE COUNTY, MI								
71	Arts, entertainment, & recreation	14	4 141	934	129	93	34.7	15.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
TUSCOLA COUNTY, MI								
71	Arts, entertainment, & recreation	19	8 673	1 401	200	130	16.4	13.1
713	Amusement, gambling, & recreation industries	19	8 673	1 401	200	130	16.4	13.1
7139	Other amusement & recreation services	19	8 673	1 401	200	130	16.4	13.1
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
VAN BUREN COUNTY, MI								
71	Arts, entertainment, & recreation	23	7 834	2 154	597	385	37.1	2.4
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
WASHTENAW COUNTY, MI								
71	Arts, entertainment, & recreation	101	56 886	18 148	3 731	1 194	19.2	4.9
711	Performing arts, spectator sports, & related industries	26	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	5 522	2 218	546	23	13.7	5.5
71151	Independent artists, writers, & performers	13	5 522	2 218	546	23	13.7	5.5
711510	Independent artists, writers, & performers	13	5 522	2 218	546	23	13.7	5.5
713	Amusement, gambling, & recreation industries	74	D	D	D	g	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	16	20 113	6 501	914	267	13.3	2.9
713910	Golf courses & country clubs	16	20 113	6 501	914	267	13.3	2.9
71394	Fitness & recreational sports centers	32	17 950	5 894	1 397	604	22.4	1.8
713940	Fitness & recreational sports centers	32	17 950	5 894	1 397	604	22.4	1.8
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	2 595	593	119	61	66.6	—
713990	All other amusement & recreation industries	12	2 595	593	119	61	66.6	—
WAYNE COUNTY, MI								
71	Arts, entertainment, & recreation	309	410 880	127 756	26 994	5 603	11.7	2.5
711	Performing arts, spectator sports, & related industries	86	250 371	77 659	15 512	2 045	6.0	2.0
7111	Performing arts companies	14	4 987	1 535	415	148	8.3	3.2
71111	Theater companies & dinner theaters	5	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	c	D	D
7112	Spectator sports	19	204 098	59 153	11 237	738	.5	.4
71121	Spectator sports	19	204 098	59 153	11 237	738	.5	.4
711211	Sports teams & clubs	2	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	6	D	D	D	e	D	D
7112123	Horse racetrack operation	5	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	33	16 840	8 884	2 415	262	79.8	2.5
71151	Independent artists, writers, & performers	33	16 840	8 884	2 415	262	79.8	2.5
711510	Independent artists, writers, & performers	33	16 840	8 884	2 415	262	79.8	2.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, MI—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	223	160 509	50 097	11 482	3 558	20.5	3.3
7131	Amusement parks & arcades	13	5 973	1 624	308	106	18.2	30.6
71312	Amusement arcades	11	D	D	D	b	D	D
713120	Amusement arcades	11	D	D	D	b	D	D
7139	Other amusement & recreation services	206	153 908	48 359	11 149	3 431	20.4	2.1
71391	Golf courses & country clubs	21	34 438	16 118	3 510	329	2.8	2.4
713910	Golf courses & country clubs	21	34 438	16 118	3 510	329	2.8	2.4
71393	Marinas	21	10 376	2 894	499	106	46.9	3.9
713930	Marinas	21	10 376	2 894	499	106	46.9	3.9
71394	Fitness & recreational sports centers	71	34 239	8 413	2 208	1 072	23.9	3.8
713940	Fitness & recreational sports centers	71	34 239	8 413	2 208	1 072	23.9	3.8
7139405	Roller skating rinks	7	3 826	1 346	375	164	18.0	—
71395	Bowling centers	40	35 848	10 012	2 797	1 077	25.6	.1
713950	Bowling centers	40	35 848	10 012	2 797	1 077	25.6	.1
71399	All other amusement & recreation industries	53	39 007	10 922	2 135	847	21.2	1.5
713990	All other amusement & recreation industries	53	39 007	10 922	2 135	847	21.2	1.5
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
7139904	Miniature golf courses	6	1 987	614	25	22	67.2	12.6
7139905	Coin-operated amusement devices (except slot machine operation)	16	D	D	D	c	D	D
WEXFORD COUNTY, MI								
71	Arts, entertainment, & recreation	19	7 136	1 935	663	153	36.3	11.8
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ADRIAN, MI							
	Arts, entertainment, & recreation	6	1 608	431	122	35	7.2	15.7
	ALBION, MI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ALGONAC, MI							
71	Arts, entertainment, & recreation	3	976	415	76	43	—	8.3
	ALLEGAN, MI							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ALLEN PARK, MI							
71	Arts, entertainment, & recreation	11	18 143	8 871	2 551	325	82.2	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7115	Independent artists, writers, & performers	3	D	D	D	c	D	D
71151	Independent artists, writers, & performers	3	D	D	D	c	D	D
711510	Independent artists, writers, & performers	3	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
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
	ALPENA, MI							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALPINE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	3 027	882	149	38	11.4	13.2
713	Amusement, gambling, & recreation industries	6	3 027	882	149	38	11.4	13.2
7139	Other amusement & recreation services	5	D	D	D	b	D	D
ANN ARBOR, MI								
71	Arts, entertainment, & recreation	43	18 818	5 627	1 316	533	17.5	8.8
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	15 787	4 623	1 083	498	12.9	7.0
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	10 590	3 244	804	380	15.8	2.7
713940	Fitness & recreational sports centers	15	10 590	3 244	804	380	15.8	2.7
AUBURN HILLS, MI								
71	Arts, entertainment, & recreation	10	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	g	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	7	4 161	899	195	78	50.5	.3
7139	Other amusement & recreation services	7	4 161	899	195	78	50.5	.3
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BAD AXE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BANGOR TOWNSHIP, MI								
71	Arts, entertainment, & recreation	10	1 194	391	90	65	44.1	—
BATTLE CREEK, MI								
71	Arts, entertainment, & recreation	15	7 580	1 992	456	187	.4	5.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
BAY CITY, MI								
71	Arts, entertainment, & recreation	10	6 644	1 549	355	107	23.1	16.0
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BEDFORD TOWNSHIP, MI (CALHOUN COUNTY)								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (MONROE COUNTY)								
71	Arts, entertainment, & recreation	8	6 760	2 145	171	104	55.4	25.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	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
BELDING, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BELLEVILLE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	5 467	2 011	260	52	3.0	11.4
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BENTON HARBOR, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BERKLEY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BEVERLY HILLS, MI								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
BIG RAPIDS, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BIRMINGHAM, MI								
71	Arts, entertainment, & recreation	18	11 447	7 203	548	114	25.6	9.9
711	Performing arts, spectator sports, & related industries	13	9 042	6 496	386	65	18.5	12.5
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	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
BLACKMAN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	3 671	897	279	119	14.4	22.0
713	Amusement, gambling, & recreation industries	7	3 671	897	279	119	14.4	22.0
7139	Other amusement & recreation services	7	3 671	897	279	119	14.4	22.0
BLISSFIELD, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	14	20 448	7 272	1 100	233	3.7	1.2
711	Performing arts, spectator sports, & related industries	6	4 000	832	127	10	—	2.2
713	Amusement, gambling, & recreation industries	8	16 448	6 440	973	223	4.6	1.0
7139	Other amusement & recreation services	8	16 448	6 440	973	223	4.6	1.0
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	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BLOOMFIELD HILLS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
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
BOYNE CITY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRANDON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRIDGEPORT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIGHTON, MI								
71	Arts, entertainment, & recreation	3	2 127	831	206	84	D	—
713	Amusement, gambling, & recreation industries	3	2 127	831	206	84	D	—
7139	Other amusement & recreation services	3	2 127	831	206	84	D	—
BRIGHTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	2 514	733	135	53	17.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BROWNSTOWN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 189	278	23	29	77.0	—
BUCHANAN, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURTON, MI								
71	Arts, entertainment, & recreation	7	1 668	372	56	39	21.7	—
713	Amusement, gambling, & recreation industries	7	1 668	372	56	39	21.7	—
BYRON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	4 213	1 117	176	65	3.3	—
713	Amusement, gambling, & recreation industries	7	4 213	1 117	176	65	3.3	—
7139	Other amusement & recreation services	7	4 213	1 117	176	65	3.3	—
CADILLAC, MI								
71	Arts, entertainment, & recreation	5	3 675	901	474	78	55.7	—
713	Amusement, gambling, & recreation industries	5	3 675	901	474	78	55.7	—
7139	Other amusement & recreation services	5	3 675	901	474	78	55.7	—
CANNON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
CANTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	16	7 604	1 977	383	170	14.7	7.0
713	Amusement, gambling, & recreation industries	10	6 703	1 813	354	156	16.7	7.1
7139	Other amusement & recreation services	8	D	D	D	c	D	D
CARO, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CASCADE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	3 008	812	177	71	41.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
CENTER LINE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLEVOIX, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CHARLOTTE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHEBOYGAN, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CHELSEA, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHESANING, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHESTERFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	11	6 383	1 627	227	87	30.3	1.3
713	Amusement, gambling, & recreation industries	11	6 383	1 627	227	87	30.3	1.3
7139	Other amusement & recreation services	10	D	D	D	b	D	D
CLARE, MI *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CLARE, MI (CLARE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CLAWSON, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
CLINTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	20	12 552	3 355	887	351	7.8	—
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 988	804	224	123	10.9	—
713940	Fitness & recreational sports centers	7	2 988	804	224	123	10.9	—
71395	Bowling centers	4	5 029	1 457	429	138	—	—
713950	Bowling centers	4	5 029	1 457	429	138	—	—
COLDWATER, MI								
71	Arts, entertainment, & recreation	6	1 663	405	94	46	95.2	—
713	Amusement, gambling, & recreation industries	6	1 663	405	94	46	95.2	—
7139	Other amusement & recreation services	6	1 663	405	94	46	95.2	—
COMMERCE TOWNSHIP BALANCE, MI *								
71	Arts, entertainment, & recreation	11	4 996	1 369	233	70	62.8	2.5
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
COMSTOCK TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	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
COOPERSVILLE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CORUNNA, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAVISON, MI								
71	Arts, entertainment, & recreation	3	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 ¹	Estimated ²
DAVISON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DEARBORN, MI								
71	Arts, entertainment, & recreation	23	24 957	6 462	1 677	764	12.1	1.0
713	Amusement, gambling, & recreation industries	16	24 305	6 240	1 624	756	10.9	—
7139	Other amusement & recreation services	16	24 305	6 240	1 624	756	10.9	—
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	5 060	954	271	142	33.7	—
713940	Fitness & recreational sports centers	8	5 060	954	271	142	33.7	—
71399	All other amusement & recreation industries	2	D	D	D	e	D	D
713990	All other amusement & recreation industries	2	D	D	D	e	D	D
DEARBORN HEIGHTS, MI								
71	Arts, entertainment, & recreation	9	3 881	1 187	332	107	23.7	9.7
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
DELHI TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	2 342	481	109	37	17.0	11.2
DELTA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	3 130	656	147	73	33.2	38.4
713	Amusement, gambling, & recreation industries	9	3 130	656	147	73	33.2	38.4
7139	Other amusement & recreation services	6	D	D	D	b	D	D
DETROIT, MI								
71	Arts, entertainment, & recreation	66	173 543	73 579	14 752	1 773	4.0	2.3
711	Performing arts, spectator sports, & related industries	26	140 012	57 776	11 045	1 232	.5	2.5
7111	Performing arts companies	6	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	40	33 531	15 803	3 707	541	18.6	1.6
7139	Other amusement & recreation services	37	33 034	15 642	3 666	526	18.4	1.3
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	7	5 550	1 506	239	59	32.5	—
713930	Marinas	7	5 550	1 506	239	59	32.5	—
71394	Fitness & recreational sports centers	11	5 582	1 687	403	176	22.8	4.2
713940	Fitness & recreational sports centers	11	5 582	1 687	403	176	22.8	4.2
7139405	Roller skating rinks	3	1 596	542	93	74	D	—
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
DE WITT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	1 846	464	59	47	80.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
DOWAGIAC, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DUNDEE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DURAND, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
EAST GRAND RAPIDS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST JORDAN, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST LANSING, MI								
71	Arts, entertainment, & recreation	8	6 015	2 163	538	314	31.6	4.4
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7139	Other amusement & recreation services	5	5 129	1 858	492	298	24.9	—
71394	Fitness & recreational sports centers	3	D	D	D	e	D	D
713940	Fitness & recreational sports centers	3	D	D	D	e	D	D
EASTPOINTE, MI *								
71	Arts, entertainment, & recreation	5	1 031	398	118	48	44.2	2.9
EAST TAWAS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EMMETT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	977	277	40	10	D	22.9
ESCANABA, MI								
71	Arts, entertainment, & recreation	9	4 735	658	79	67	12.8	2.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
ESSEXVILLE, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
FARMINGTON, MI								
71	Arts, entertainment, & recreation	8	2 657	1 080	249	53	14.7	7.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	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
FARMINGTON HILLS, MI								
71	Arts, entertainment, & recreation	34	24 228	6 589	1 507	374	28.5	4.5
711	Performing arts, spectator sports, & related industries	12	13 523	3 124	741	69	18.0	8.0
7113	Promoters of performing arts, sports, & similar events	5	7 264	711	154	17	1.1	14.9
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	10 705	3 465	766	305	41.8	—
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	4 296	1 526	377	178	30.4	—
713940	Fitness & recreational sports centers	10	4 296	1 526	377	178	30.4	—
FENTON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FENTON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 609	455	84	32	36.0	—
713	Amusement, gambling, & recreation industries	4	1 609	455	84	32	36.0	—
7139	Other amusement & recreation services	4	1 609	455	84	32	36.0	—
FERNDALE, MI								
71	Arts, entertainment, & recreation	8	2 988	841	163	42	1.4	4.6
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
FERRYSBURG, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLAT ROCK, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLINT, MI								
71	Arts, entertainment, & recreation	10	3 560	1 101	291	107	21.3	1.1
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
FLINT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	11	6 955	2 017	500	212	15.8	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	2 100	638	151	44	D	—
713940	Fitness & recreational sports centers	3	2 100	638	151	44	D	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
FLUSHING, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKENMUTH, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
FRANKLIN, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRASER, MI								
71	Arts, entertainment, & recreation	5	3 056	592	136	33	18.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	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
FREMONT, MI								
71	Arts, entertainment, & recreation	3	715	187	28	9	D	—
FRENCHTOWN TOWNSHIP, MI								
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	2	D	D	D	a	D	D
FRUITPORT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	6 969	840	169	111	86.5	—
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
GAINES TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GARDEN CITY, MI								
71	Arts, entertainment, & recreation	3	936	218	51	16	D	—
GARFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GAYLORD, MI								
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	9	D	D	D	b	D	D
GENESEE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 758	537	147	66	36.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
GENOA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	9 510	3 375	861	230	5.1	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
GEORGETOWN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	2 030	644	209	155	80.0	17.6
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
GIBRALTAR, MI								
71	Arts, entertainment, & recreation	3	2 458	876	183	21	D	—
713	Amusement, gambling, & recreation industries	3	2 458	876	183	21	D	—
7139	Other amusement & recreation services	3	2 458	876	183	21	D	—
GLADSTONE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLADWIN, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GRAND BLANC, MI								
71	Arts, entertainment, & recreation	4	1 537	576	136	33	27.3	—
GRAND BLANC TOWNSHIP, MI								
71	Arts, entertainment, & recreation	10	4 757	1 646	333	154	32.8	4.9
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
GRAND HAVEN, MI								
71	Arts, entertainment, & recreation	7	5 071	913	160	57	7.6	.4
713	Amusement, gambling, & recreation industries	7	5 071	913	160	57	7.6	.4
7139	Other amusement & recreation services	7	5 071	913	160	57	7.6	.4
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
GRAND HAVEN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRAND RAPIDS, MI								
71	Arts, entertainment, & recreation	44	25 589	7 339	1 920	679	24.7	6.4
711	Performing arts, spectator sports, & related industries	7	9 759	2 410	726	49	15.0	3.0
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	15 830	4 929	1 194	630	30.7	8.4
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	8 410	2 628	625	358	26.8	3.1
713940	Fitness & recreational sports centers	18	8 410	2 628	625	358	26.8	3.1
71395	Bowling centers	7	4 809	1 474	392	197	14.7	13.7
713950	Bowling centers	7	4 809	1 474	392	197	14.7	13.7

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							From administrative records ¹	Estimated ²
GRAND RAPIDS TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	1 733	380	22	20	91.8	.3
713	Amusement, gambling, & recreation industries	5	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
GRANDVILLE, MI								
71	Arts, entertainment, & recreation	10	3 223	1 086	255	86	15.2	8.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
GREEN OAK TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENVILLE, MI								
71	Arts, entertainment, & recreation	4	1 171	247	23	22	88.1	—
GROSSE ILE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GROSSE POINTE, MI								
71	Arts, entertainment, & recreation	3	453	166	45	13	—	11.7
GROSSE POINTE FARMS, MI								
71	Arts, entertainment, & recreation	5	829	250	52	5	100.0	—
GROSSE POINTE PARK, MI								
71	Arts, entertainment, & recreation	3	282	174	17	1	54.3	45.7
GROSSE POINTE SHORES, MI *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
GROSSE POINTE SHORES, MI (WAYNE COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	c	D	D
713990	All other amusement & recreation industries	1	D	D	D	c	D	D
GROSSE POINTE WOODS, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMBURG TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	1 703	668	74	56	D	—
713	Amusement, gambling, & recreation industries	3	1 703	668	74	56	D	—
7139	Other amusement & recreation services	3	1 703	668	74	56	D	—
HAMTRAMCK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HANCOCK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARPER WOODS, MI								
71	Arts, entertainment, & recreation	5	3 200	1 134	235	61	2.5	4.6
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARRISON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	17	13 748	3 455	718	293	34.2	—
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71393	Marinas	13	D	D	D	b	D	D
713930	Marinas	13	D	D	D	b	D	D
HASTINGS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAZEL PARK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
HIGHLAND TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	3 064	334	66	31	93.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
HIGHLAND PARK, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSDALE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HOLLAND, MI *								
71	Arts, entertainment, & recreation	8	4 913	1 789	385	162	32.7	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOLLAND, MI (OTTAWA COUNTY PART) *								
71	Arts, entertainment, & recreation	8	4 913	1 789	385	162	32.7	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
HOLLAND TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	2 320	750	153	101	35.0	6.5
713	Amusement, gambling, & recreation industries	6	2 320	750	153	101	35.0	6.5
HOLLY, MI								
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	2	D	D	D	a	D	D
HOUGHTON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOWELL, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HUDSON, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUDSONVILLE, MI								
71	Arts, entertainment, & recreation	3	733	214	53	31	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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							From administrative records ¹	Estimated ²
HUNTINGTON WOODS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
HURON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IMLAY CITY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INDEPENDENCE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	8 921	2 207	461	328	37.0	2.7
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
INKSTER, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
IONIA, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
IRON MOUNTAIN, MI								
71	Arts, entertainment, & recreation	5	571	130	44	27	4.9	—
IRONWOOD, MI								
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
ISHPEMING, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
ITHACA, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
JACKSON, MI								
71	Arts, entertainment, & recreation	11	6 534	1 508	269	196	16.3	1.0
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
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
KALAMAZOO, MI								
71	Arts, entertainment, & recreation	23	14 260	4 666	1 151	529	9.5	.8
711	Performing arts, spectator sports, & related industries	6	5 529	2 213	624	314	.5	2.0
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	8 731	2 453	527	215	15.2	.1
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 656	977	200	95	24.8	—
713940	Fitness & recreational sports centers	8	2 656	977	200	95	24.8	—
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
KALAMAZOO TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	490	248	4	2	46.1	17.6
KEEGO HARBOR, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
KENTWOOD, MI								
71	Arts, entertainment, & recreation	14	11 646	2 858	906	315	50.1	.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	5 390	925	476	225	12.7	—
713940	Fitness & recreational sports centers	5	5 390	925	476	225	12.7	—
KINGSFORD, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE ORION, MI *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
LANSING, MI *								
71	Arts, entertainment, & recreation	25	41 741	6 339	1 548	462	7.8	1.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
713940	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	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
LANSING, MI (INGHAM COUNTY PART) *								
71	Arts, entertainment, & recreation	25	41 741	6 339	1 548	462	7.8	1.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
713940	Fitness & recreational sports centers	8	3 347	898	241	161	58.5	7.8
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	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
LAPEER, MI								
71	Arts, entertainment, & recreation	5	2 050	662	128	59	30.9	—
713	Amusement, gambling, & recreation industries	5	2 050	662	128	59	30.9	—
7139	Other amusement & recreation services	5	2 050	662	128	59	30.9	—
LATHRUP VILLAGE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEONI TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LINCOLN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	3	855	330	88	40	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 ¹	Estimated ²
LINCOLN PARK, MI								
71	Arts, entertainment, & recreation	11	3 380	842	210	119	57.0	5.7
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 737	523	138	71	34.3	11.1
713940	Fitness & recreational sports centers	6	1 737	523	138	71	34.3	11.1
LINDEN, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVONIA, MI								
71	Arts, entertainment, & recreation	35	92 073	12 749	2 476	697	2.9	2.7
711	Performing arts, spectator sports, & related industries	10	75 983	8 256	1 339	270	.8	.9
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	16 090	4 493	1 137	427	13.0	11.3
7139	Other amusement & recreation services	22	13 398	3 818	970	375	14.1	1.7
71394	Fitness & recreational sports centers	8	2 897	1 029	325	123	16.0	4.3
713940	Fitness & recreational sports centers	8	2 897	1 029	325	123	16.0	4.3
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	2 815	676	147	42	37.1	—
713990	All other amusement & recreation industries	8	2 815	676	147	42	37.1	—
LUDINGTON, MI								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
LYON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	4 028	1 446	111	40	1.9	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MACOMB TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	6 475	2 048	151	42	13.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	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
MADISON HEIGHTS, MI								
71	Arts, entertainment, & recreation	15	14 612	3 922	881	245	3.2	18.3
711	Performing arts, spectator sports, & related industries	6	6 039	1 792	419	87	1.0	24.7
7111	Performing arts companies	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	8 573	2 130	462	158	4.8	13.8
7139	Other amusement & recreation services	5	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
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MANISTEE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MANISTIQUE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARQUETTE, MI								
71	Arts, entertainment, & recreation	8	2 411	633	181	86	43.8	—
713	Amusement, gambling, & recreation industries	8	2 411	633	181	86	43.8	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MARSHALL, MI								
71	Arts, entertainment, & recreation	3	1 304	243	61	20	D	—

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							From administrative records ¹	Estimated ²
MARYSVILLE, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MASON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MATTAWAN, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MELVINDALE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENOMINEE, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MERIDIAN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	13	5 695	1 358	350	172	7.4	2.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	3 926	1 152	326	155	10.7	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
MIDLAND, MI *								
71	Arts, entertainment, & recreation	13	8 610	3 186	426	181	44.7	3.9
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
MIDLAND, MI (BAY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
MIDLAND, MI (MIDLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
MILAN, MI *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILAN, MI (WASHTENAW COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILFORD, MI								
71	Arts, entertainment, & recreation	4	926	140	26	8	14.3	23.5
MONROE, MI								
71	Arts, entertainment, & recreation	11	4 915	1 273	321	138	14.1	.1
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
MONROE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MOUNT CLEMENS, MI								
71	Arts, entertainment, & recreation	5	5 342	1 543	150	142	39.5	—
713	Amusement, gambling, & recreation industries	5	5 342	1 543	150	142	39.5	—
7139	Other amusement & recreation services	5	5 342	1 543	150	142	39.5	—

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							From administrative records ¹	Estimated ²
MOUNT MORRIS TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	1 981	446	137	107	26.7	33.4
713	Amusement, gambling, & recreation industries	7	1 981	446	137	107	26.7	33.4
7139	Other amusement & recreation services	6	D	D	D	c	D	D
MOUNT PLEASANT, MI								
71	Arts, entertainment, & recreation	6	2 418	1 013	212	147	67.1	2.9
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
MUNDY TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MUNISING, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MUSKEGON, MI								
71	Arts, entertainment, & recreation	15	7 092	2 007	448	220	40.5	4.5
711	Performing arts, spectator sports, & related industries	5	2 081	690	159	138	—	1.2
713	Amusement, gambling, & recreation industries	10	5 011	1 317	289	82	57.3	5.8
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
MUSKEGON TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	2 282	831	332	47	13.1	2.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MUSKEGON HEIGHTS, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEW BALTIMORE, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NILES, MI *								
71	Arts, entertainment, & recreation	4	459	87	22	15	30.1	22.9
NILES, MI (BERRIEN COUNTY PART) *								
71	Arts, entertainment, & recreation	4	459	87	22	15	30.1	22.9
NILES TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	1 810	536	128	45	52.3	—
713	Amusement, gambling, & recreation industries	6	1 810	536	128	45	52.3	—
7139	Other amusement & recreation services	6	1 810	536	128	45	52.3	—
NORTH MUSKEGON, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NORTHVILLE, MI *								
71	Arts, entertainment, & recreation	12	18 265	3 166	817	276	4.0	2.3
711	Performing arts, spectator sports, & related industries	7	15 398	2 177	678	223	4.5	—
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	2 867	989	139	53	1.5	14.9
7139	Other amusement & recreation services	5	2 867	989	139	53	1.5	14.9
NORTHVILLE, MI (OAKLAND COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NORTHVILLE, MI (WAYNE COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
NORTHVILLE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTON SHORES, MI								
71	Arts, entertainment, & recreation	9	7 602	2 223	183	86	31.3	12.9
713	Amusement, gambling, & recreation industries	9	7 602	2 223	183	86	31.3	12.9
7131	Amusement parks & arcades	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
NORWAY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NOVI, MI								
71	Arts, entertainment, & recreation	15	10 131	2 188	376	138	20.6	8.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	7 752	1 490	251	104	10.4	—
7139	Other amusement & recreation services	6	7 752	1 490	251	104	10.4	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
OAKLAND TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	6 514	3 919	709	195	43.7	33.5
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
OAK PARK, MI								
71	Arts, entertainment, & recreation	8	4 141	848	206	84	90.7	4.4
711	Performing arts, spectator sports, & related industries	3	1 443	231	97	43	87.5	12.5
713	Amusement, gambling, & recreation industries	5	2 698	617	109	41	92.4	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ORION TOWNSHIP BALANCE, MI *								
71	Arts, entertainment, & recreation	8	7 237	2 287	382	91	36.5	37.5
713	Amusement, gambling, & recreation industries	8	7 237	2 287	382	91	36.5	37.5
7139	Other amusement & recreation services	8	7 237	2 287	382	91	36.5	37.5
71391	Golf courses & country clubs	4	5 107	1 725	237	39	25.3	53.1
713910	Golf courses & country clubs	4	5 107	1 725	237	39	25.3	53.1
OSCODA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	5	2 539	677	52	14	94.1	—
713	Amusement, gambling, & recreation industries	5	2 539	677	52	14	94.1	—
7139	Other amusement & recreation services	5	2 539	677	52	14	94.1	—
OSHTEMO TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	4 362	1 346	290	111	45.2	—
711	Performing arts, spectator sports, & related industries	4	1 274	229	42	11	100.0	—
713	Amusement, gambling, & recreation industries	5	3 088	1 117	248	100	22.6	—
7139	Other amusement & recreation services	4	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

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							From administrative records ¹	Estimated ²
OTSEGO, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OWOSSO, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
OXFORD, MI *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PARK TOWNSHIP, MI								
71	Arts, entertainment, & recreation	12	5 929	1 545	291	114	46.4	.5
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71393	Marinas	4	3 713	994	177	37	43.4	—
713930	Marinas	4	3 713	994	177	37	43.4	—
PAW PAW, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PETOSKEY, MI								
71	Arts, entertainment, & recreation	6	2 600	719	130	81	67.9	25.8
713	Amusement, gambling, & recreation industries	6	2 600	719	130	81	67.9	25.8
7139	Other amusement & recreation services	6	2 600	719	130	81	67.9	25.8
PITTSFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
PLAINFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	3 311	1 008	167	77	24.3	5.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
PLEASANT RIDGE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PLYMOUTH, MI								
71	Arts, entertainment, & recreation	5	5 773	1 173	225	168	35.7	.3
713	Amusement, gambling, & recreation industries	5	5 773	1 173	225	168	35.7	.3
7139	Other amusement & recreation services	5	5 773	1 173	225	168	35.7	.3
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	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
PLYMOUTH TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	3 202	518	70	26	—	3.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	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
PONTIAC, MI								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 489	488	86	36	19.0	5.4
7139	Other amusement & recreation services	6	3 489	488	86	36	19.0	5.4

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							From administrative records ¹	Estimated ²
PORTAGE, MI								
71	Arts, entertainment, & recreation	13	6 984	1 869	404	250	67.6	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
PORT HURON, MI								
71	Arts, entertainment, & recreation	10	5 413	1 003	266	115	21.3	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	1	D	D	D	b	D	D
713930	Marinas	1	D	D	D	b	D	D
PORTLAND, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
REDFORD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	7	5 680	1 345	246	103	31.4	2.1
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
RICHMOND, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIVER ROUGE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVERVIEW, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ROCHESTER, MI								
71	Arts, entertainment, & recreation	7	1 372	305	86	47	16.8	59.5
ROCHESTER HILLS, MI								
71	Arts, entertainment, & recreation	16	16 719	2 746	542	142	53.6	.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 582	870	206	57	9.6	—
713940	Fitness & recreational sports centers	4	2 582	870	206	57	9.6	—
ROCKFORD, MI								
71	Arts, entertainment, & recreation	3	2 045	604	71	20	D	—
713	Amusement, gambling, & recreation industries	3	2 045	604	71	20	D	—
7139	Other amusement & recreation services	3	2 045	604	71	20	D	—
ROCKWOOD, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROGERS CITY, MI								
71	Arts, entertainment, & recreation	3	530	172	17	3	D	—
ROMEO, MI *								
71	Arts, entertainment, & recreation	3	3 031	545	94	19	D	—
713	Amusement, gambling, & recreation industries	3	3 031	545	94	19	D	—
7139	Other amusement & recreation services	3	3 031	545	94	19	D	—

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							From administrative records ¹	Estimated ²
ROOSEVELT PARK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ROSEVILLE, MI								
71	Arts, entertainment, & recreation	12	10 167	2 422	547	254	9.9	22.1
713	Amusement, gambling, & recreation industries	12	10 167	2 422	547	254	9.9	22.1
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71395	Bowling centers	4	5 576	1 178	319	146	6.0	—
713950	Bowling centers	4	5 576	1 178	319	146	6.0	—
ROYAL OAK, MI								
71	Arts, entertainment, & recreation	17	6 853	1 494	316	110	32.7	6.1
711	Performing arts, spectator sports, & related industries	8	3 141	655	117	26	10.5	—
713	Amusement, gambling, & recreation industries	9	3 712	839	199	84	51.5	11.3
7139	Other amusement & recreation services	9	3 712	839	199	84	51.5	11.3
71394	Fitness & recreational sports centers	5	2 602	449	124	54	30.9	16.1
713940	Fitness & recreational sports centers	5	2 602	449	124	54	30.9	16.1
SAGINAW, MI								
71	Arts, entertainment, & recreation	7	5 505	1 161	198	72	1.9	3.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SAGINAW TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	4 571	1 343	330	168	34.9	2.8
713	Amusement, gambling, & recreation industries	8	4 571	1 343	330	168	34.9	2.8
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
ST. CLAIR, MI								
71	Arts, entertainment, & recreation	3	577	173	40	14	D	7.3
ST. CLAIR SHORES, MI								
71	Arts, entertainment, & recreation	25	12 590	3 215	680	218	26.9	.5
713	Amusement, gambling, & recreation industries	19	11 924	3 061	666	214	24.2	.5
7139	Other amusement & recreation services	19	11 924	3 061	666	214	24.2	.5
71393	Marinas	8	3 644	1 344	230	47	26.6	1.6
713930	Marinas	8	3 644	1 344	230	47	26.6	1.6
71394	Fitness & recreational sports centers	6	4 182	696	162	69	10.4	—
713940	Fitness & recreational sports centers	6	4 182	696	162	69	10.4	—
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
ST. IGNACE, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. JOHNS, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ST. JOSEPH, MI								
71	Arts, entertainment, & recreation	7	1 446	424	65	17	38.7	—
ST. LOUIS, MI								
71	Arts, entertainment, & recreation	3	285	93	11	4	55.8	44.2
SALINE, MI								
71	Arts, entertainment, & recreation	6	1 654	459	93	43	43.3	2.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SAULT STE. MARIE, MI								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SCIO TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	7 973	2 773	522	155	8.4	—
713	Amusement, gambling, & recreation industries	8	7 973	2 773	522	155	8.4	—
7139	Other amusement & recreation services	8	7 973	2 773	522	155	8.4	—
71394	Fitness & recreational sports centers	4	3 148	1 227	264	99	16.6	—
713940	Fitness & recreational sports centers	4	3 148	1 227	264	99	16.6	—
SHELBY TOWNSHIP, MI								
71	Arts, entertainment, & recreation	11	10 745	2 878	564	241	58.7	.6
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	4 999	1 265	317	158	26.4	1.3
713940	Fitness & recreational sports centers	7	4 999	1 265	317	158	26.4	1.3
SOUTHFIELD, MI								
71	Arts, entertainment, & recreation	29	22 094	8 107	1 693	566	9.5	31.2
711	Performing arts, spectator sports, & related industries	13	6 196	2 098	308	108	6.2	21.9
7111	Performing arts companies	3	1 443	575	7	8	—	35.6
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
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
713	Amusement, gambling, & recreation industries	16	15 898	6 009	1 385	458	10.7	34.8
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	5 902	1 323	312	150	15.8	—
713940	Fitness & recreational sports centers	5	5 902	1 323	312	150	15.8	—
71399	All other amusement & recreation industries	4	D	D	D	c	D	D
713990	All other amusement & recreation industries	4	D	D	D	c	D	D
SOUTHGATE, MI								
71	Arts, entertainment, & recreation	9	1 238	277	77	31	79.1	4.7
SOUTH HAVEN, MI *								
71	Arts, entertainment, & recreation	7	2 601	698	88	28	49.9	11.1
713	Amusement, gambling, & recreation industries	7	2 601	698	88	28	49.9	11.1
7139	Other amusement & recreation services	7	2 601	698	88	28	49.9	11.1
SOUTH HAVEN, MI (ALLEGAN COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HAVEN, MI (VAN BUREN COUNTY PART) *								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
SOUTH LYON, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPARTA, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SPRING LAKE, MI								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
STERLING HEIGHTS, MI								
71	Arts, entertainment, & recreation	21	14 050	3 991	802	173	11.1	.3
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	6 713	1 368	269	83	18.6	.6
713940	Fitness & recreational sports centers	10	6 713	1 368	269	83	18.6	.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
STURGIS, MI								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SUMMIT TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	2 737	710	130	73	10.7	—
713	Amusement, gambling, & recreation industries	4	2 737	710	130	73	10.7	—
7139	Other amusement & recreation services	4	2 737	710	130	73	10.7	—
SUMPTER TOWNSHIP, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	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
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
SWARTZ CREEK, MI								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
TAYLOR, MI								
71	Arts, entertainment, & recreation	13	6 563	1 970	506	188	21.5	—
713	Amusement, gambling, & recreation industries	10	6 146	1 866	476	177	16.1	—
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 745	442	148	59	D	—
713940	Fitness & recreational sports centers	3	1 745	442	148	59	D	—
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
TECUMSEH, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
THOMAS TOWNSHIP, MI								
71	Arts, entertainment, & recreation	9	3 245	958	144	41	7.1	64.0
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
THREE RIVERS, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRAVERSE CITY, MI *								
71	Arts, entertainment, & recreation	22	7 988	2 130	383	134	55.1	—
713	Amusement, gambling, & recreation industries	22	7 988	2 130	383	134	55.1	—
7139	Other amusement & recreation services	22	7 988	2 130	383	134	55.1	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TRAVERSE CITY, MI (GRAND TRAVERSE COUNTY PART) *								
71	Arts, entertainment, & recreation	22	7 988	2 130	383	134	55.1	—
713	Amusement, gambling, & recreation industries	22	7 988	2 130	383	134	55.1	—
7139	Other amusement & recreation services	22	7 988	2 130	383	134	55.1	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
TRENTON, MI								
71	Arts, entertainment, & recreation	5	1 666	466	126	56	45.3	—
713	Amusement, gambling, & recreation industries	5	1 666	466	126	56	45.3	—
7139	Other amusement & recreation services	5	1 666	466	126	56	45.3	—
TROY, MI								
71	Arts, entertainment, & recreation	32	66 770	8 607	1 949	362	6.2	4.4
711	Performing arts, spectator sports, & related industries	13	52 215	5 146	1 368	100	6.7	1.5
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	14 555	3 461	581	262	4.4	15.0
7139	Other amusement & recreation services	19	14 555	3 461	581	262	4.4	15.0
71394	Fitness & recreational sports centers	12	10 728	2 012	342	177	2.2	18.8
713940	Fitness & recreational sports centers	12	10 728	2 012	342	177	2.2	18.8
UTICA, MI								
71	Arts, entertainment, & recreation	4	2 471	600	65	25	2.9	—
713	Amusement, gambling, & recreation industries	4	2 471	600	65	25	2.9	—
VAN BUREN TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	2 949	821	114	41	19.2	1.8
713	Amusement, gambling, & recreation industries	5	2 498	693	96	28	17.9	2.1
7139	Other amusement & recreation services	5	2 498	693	96	28	17.9	2.1
VASSAR, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VIENNA TOWNSHIP, MI								
71	Arts, entertainment, & recreation	4	1 515	318	48	32	56.2	—
WALKER, MI								
71	Arts, entertainment, & recreation	5	9 287	1 791	370	208	—	2.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
WALLED LAKE, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WARREN, MI								
71	Arts, entertainment, & recreation	21	15 581	4 343	1 048	396	25.0	2.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71312	Amusement arcades	2	D	D	D	b	D	D
713120	Amusement arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	2 365	455	105	50	4.3	—
713940	Fitness & recreational sports centers	4	2 365	455	105	50	4.3	—
71395	Bowling centers	5	6 445	1 961	537	252	4.4	—
713950	Bowling centers	5	6 445	1 961	537	252	4.4	—
WASHINGTON TOWNSHIP BALANCE, MI *								
71	Arts, entertainment, & recreation	6	5 212	1 761	192	87	75.9	—
713	Amusement, gambling, & recreation industries	6	5 212	1 761	192	87	75.9	—
7139	Other amusement & recreation services	6	5 212	1 761	192	87	75.9	—
WATERFORD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	33	18 472	3 947	807	329	27.0	3.0
713	Amusement, gambling, & recreation industries	26	17 335	3 651	738	315	26.6	2.1
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	2 449	488	132	86	91.3	3.5
713940	Fitness & recreational sports centers	9	2 449	488	132	86	91.3	3.5
71395	Bowling centers	4	3 140	980	272	119	—	8.7
713950	Bowling centers	4	3 140	980	272	119	—	8.7
WAYLAND, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAYNE, MI								
71	Arts, entertainment, & recreation	3	1 322	467	110	23	D	—
WEST BLOOMFIELD TOWNSHIP, MI								
71	Arts, entertainment, & recreation	24	17 589	5 658	1 164	361	56.2	7.0
713	Amusement, gambling, & recreation industries	21	16 755	5 531	1 145	352	58.5	7.4
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	9 230	3 555	851	242	50.7	—
713940	Fitness & recreational sports centers	10	9 230	3 555	851	242	50.7	—
71399	All other amusement & recreation industries	4	2 061	218	44	20	58.8	41.2
713990	All other amusement & recreation industries	4	2 061	218	44	20	58.8	41.2
WESTLAND, MI								
71	Arts, entertainment, & recreation	14	8 893	2 373	445	193	3.3	3.7
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	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71395	Bowling centers	3	4 040	1 023	270	98	—	—
713950	Bowling centers	3	4 040	1 023	270	98	—	—
71399	All other amusement & recreation industries	4	1 736	271	56	30	11.7	10.8
713990	All other amusement & recreation industries	4	1 736	271	56	30	11.7	10.8
WHITEHALL, MI								
71	Arts, entertainment, & recreation	6	3 303	787	111	47	17.1	—
713	Amusement, gambling, & recreation industries	6	3 303	787	111	47	17.1	—
7139	Other amusement & recreation services	6	3 303	787	111	47	17.1	—
WHITE LAKE TOWNSHIP, MI								
71	Arts, entertainment, & recreation	6	5 262	2 082	494	160	17.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WILLIAMSTON, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	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 ¹	Estimated ²
WIXOM, MI								
71	Arts, entertainment, & recreation	4	1 486	590	142	41	45.8	—
WOODHAVEN, MI								
71	Arts, entertainment, & recreation	5	1 943	467	141	58	—	1.5
713	Amusement, gambling, & recreation industries	5	1 943	467	141	58	—	1.5
7139	Other amusement & recreation services	5	1 943	467	141	58	—	1.5
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
WYANDOTTE, MI								
71	Arts, entertainment, & recreation	8	2 906	743	160	79	52.2	—
713	Amusement, gambling, & recreation industries	8	2 906	743	160	79	52.2	—
7139	Other amusement & recreation services	8	2 906	743	160	79	52.2	—
WYOMING, MI								
71	Arts, entertainment, & recreation	12	6 693	2 120	450	191	65.6	8.8
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
YPSILANTI, MI								
71	Arts, entertainment, & recreation	4	2 682	605	89	32	21.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
YPSILANTI TOWNSHIP, MI								
71	Arts, entertainment, & recreation	8	3 332	1 010	251	109	33.4	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 481	524	133	50	D	—
713940	Fitness & recreational sports centers	3	1 481	524	133	50	D	—
ZEELAND, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ALCONA COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF ALGER COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALLEGAN COUNTY, MI								
71	Arts, entertainment, & recreation	23	D	D	D	c	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	10	5 529	1 930	191	106	58.3	—
713910	Golf courses & country clubs	10	5 529	1 930	191	106	58.3	—
BALANCE OF ALPENA COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF ANTRIM COUNTY, MI								
71	Arts, entertainment, & recreation	12	5 690	1 470	167	50	17.8	1.0
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF ARENAC COUNTY, MI								
71	Arts, entertainment, & recreation	12	6 468	2 287	308	87	20.5	1.1
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BARAGA COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BARRY COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BALANCE OF BAY COUNTY, MI								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF BENZIE COUNTY, MI								
71	Arts, entertainment, & recreation	13	4 142	862	72	16	79.1	1.8
713	Amusement, gambling, & recreation industries	11	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
BALANCE OF BERRIEN COUNTY, MI								
71	Arts, entertainment, & recreation	27	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	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
BALANCE OF BRANCH COUNTY, MI								
71	Arts, entertainment, & recreation	12	4 411	816	124	46	44.5	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	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
BALANCE OF CALHOUN COUNTY, MI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	1 468	270	3	1	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
BALANCE OF CASS COUNTY, MI								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
BALANCE OF CHARLEVOIX COUNTY, MI								
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
BALANCE OF CHEBOYGAN COUNTY, MI								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	18	D	D	D	b	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
BALANCE OF CHIPPEWA COUNTY, MI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CLARE COUNTY, MI								
71	Arts, entertainment, & recreation	10	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
BALANCE OF CLINTON COUNTY, MI								
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	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D
BALANCE OF CRAWFORD COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF DELTA COUNTY, MI								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
BALANCE OF DICKINSON COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF EATON COUNTY, MI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	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
BALANCE OF EMMET COUNTY, MI								
71	Arts, entertainment, & recreation	12	7 701	2 040	303	54	2.8	7.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
BALANCE OF GENESEE COUNTY, MI								
71	Arts, entertainment, & recreation	6	1 436	585	101	35	38.7	7.1
BALANCE OF GLADWIN COUNTY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GOGEBIC COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
BALANCE OF GRAND TRAVERSE COUNTY, MI								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	8	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
BALANCE OF GRATIOT COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	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

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							From administrative records ¹	Estimated ²
BALANCE OF HILLSDALE COUNTY, MI								
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
BALANCE OF HOUGHTON COUNTY, MI								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF HURON COUNTY, MI								
71	Arts, entertainment, & recreation	28	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	b	D	D
71393	Marinas	8	3 072	313	23	17	59.2	.7
713930	Marinas	8	3 072	313	23	17	59.2	.7
BALANCE OF INGHAM COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 472	1 084	298	109	—	—
713940	Fitness & recreational sports centers	4	3 472	1 084	298	109	—	—
BALANCE OF IONIA COUNTY, MI								
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
BALANCE OF IOSCO COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF IRON COUNTY, MI								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ISABELLA COUNTY, MI								
71	Arts, entertainment, & recreation	8	4 978	963	70	25	75.3	5.2
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, MI								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
BALANCE OF KALAMAZOO COUNTY, MI								
71	Arts, entertainment, & recreation	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	10 873	1 959	209	95	6.7	10.6
7139	Other amusement & recreation services	17	10 873	1 959	209	95	6.7	10.6
71391	Golf courses & country clubs	8	9 127	1 608	135	51	.3	12.0
713910	Golf courses & country clubs	8	9 127	1 608	135	51	.3	12.0
BALANCE OF KALKASKA COUNTY, MI								
71	Arts, entertainment, & recreation	8	3 424	994	70	33	24.1	13.4
713	Amusement, gambling, & recreation industries	8	3 424	994	70	33	24.1	13.4
7139	Other amusement & recreation services	8	3 424	994	70	33	24.1	13.4
BALANCE OF KENT COUNTY, MI								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71391	Golf courses & country clubs	9	6 652	1 669	98	36	49.1	14.4
713910	Golf courses & country clubs	9	6 652	1 669	98	36	49.1	14.4
BALANCE OF LAKE COUNTY, MI								
71	Arts, entertainment, & recreation	4	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 ¹	Estimated ²
BALANCE OF LAPEER COUNTY, MI								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
BALANCE OF LEELANAU COUNTY, MI								
71	Arts, entertainment, & recreation	16	42 701	8 623	2 211	457	6.3	.6
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF LENAWEE COUNTY, MI								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	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
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF LIVINGSTON COUNTY, MI								
71	Arts, entertainment, & recreation	15	D	D	D	c	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
71391	Golf courses & country clubs	6	D	D	D	b	D	D
713910	Golf courses & country clubs	6	D	D	D	b	D	D
BALANCE OF LUCE COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MACKINAC COUNTY, MI								
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
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
BALANCE OF MACOMB COUNTY, MI								
71	Arts, entertainment, & recreation	4	4 441	1 124	59	15	15.4	—
713	Amusement, gambling, & recreation industries	4	4 441	1 124	59	15	15.4	—
7139	Other amusement & recreation services	4	4 441	1 124	59	15	15.4	—
BALANCE OF MANISTEE COUNTY, MI								
71	Arts, entertainment, & recreation	9	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
BALANCE OF MARQUETTE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MASON COUNTY, MI								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF MECOSTA COUNTY, MI								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MENOMINEE COUNTY, MI								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MIDLAND COUNTY, MI								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MISSAUKEE COUNTY, MI								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, MI								
71	Arts, entertainment, & recreation	26	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71391	Golf courses & country clubs	9	D	D	D	b	D	D
713910	Golf courses & country clubs	9	D	D	D	b	D	D
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
BALANCE OF MONTCALM COUNTY, MI								
71	Arts, entertainment, & recreation	13	3 333	767	70	30	80.9	4.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	2 401	675	66	27	73.5	6.4
BALANCE OF MONTMORENCY COUNTY, MI								
71	Arts, entertainment, & recreation	5	3 608	898	174	58	14.0	—
713	Amusement, gambling, & recreation industries	5	3 608	898	174	58	14.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MUSKEGON COUNTY, MI								
71	Arts, entertainment, & recreation	12	8 815	2 725	166	55	14.0	9.4
713	Amusement, gambling, & recreation industries	12	8 815	2 725	166	55	14.0	9.4
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF NEWAYGO COUNTY, MI								
71	Arts, entertainment, & recreation	5	1 204	460	66	16	54.5	—
BALANCE OF OAKLAND COUNTY, MI								
71	Arts, entertainment, & recreation	22	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	8 910	2 122	456	230	36.0	2.6
7139	Other amusement & recreation services	17	8 910	2 122	456	230	36.0	2.6
BALANCE OF OCEANA COUNTY, MI								
71	Arts, entertainment, & recreation	16	5 202	1 411	145	66	36.6	—
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF OGEMAW COUNTY, MI								
71	Arts, entertainment, & recreation	10	2 191	535	108	64	51.7	4.9
713	Amusement, gambling, & recreation industries	10	2 191	535	108	64	51.7	4.9
7139	Other amusement & recreation services	10	2 191	535	108	64	51.7	4.9
BALANCE OF ONTONAGON COUNTY, MI								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF OSCEOLA COUNTY, MI								
71	Arts, entertainment, & recreation	4	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 ¹	Estimated ²
	BALANCE OF OSCODA COUNTY, MI							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF OTSEGO COUNTY, MI							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OTTAWA COUNTY, MI							
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71391	Golf courses & country clubs	9	D	D	D	b	D	D
713910	Golf courses & country clubs	9	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
	BALANCE OF PRESQUE ISLE COUNTY, MI							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF ROSCOMMON COUNTY, MI							
71	Arts, entertainment, & recreation	20	3 481	847	54	24	38.2	26.3
713	Amusement, gambling, & recreation industries	20	3 481	847	54	24	38.2	26.3
7139	Other amusement & recreation services	19	D	D	D	b	D	D
	BALANCE OF SAGINAW COUNTY, MI							
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BALANCE OF ST. CLAIR COUNTY, MI							
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	3 036	1 136	202	160	60.1	39.9
713940	Fitness & recreational sports centers	4	3 036	1 136	202	160	60.1	39.9
	BALANCE OF ST. JOSEPH COUNTY, MI							
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
	BALANCE OF SANILAC COUNTY, MI							
71	Arts, entertainment, & recreation	16	7 425	1 678	240	125	57.9	.4
713	Amusement, gambling, & recreation industries	16	7 425	1 678	240	125	57.9	.4
7139	Other amusement & recreation services	16	7 425	1 678	240	125	57.9	.4
	BALANCE OF SHIAWASSEE COUNTY, MI							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF TUSCOLA COUNTY, MI							
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF VAN BUREN COUNTY, MI								
71	Arts, entertainment, & recreation	14	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	4 536	1 265	471	339	31.2	3.3
7139	Other amusement & recreation services	12	D	D	D	e	D	D
BALANCE OF WASHTENAW COUNTY, MI								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	D	D	D	a	D	D
71151	Independent artists, writers, & performers	5	D	D	D	a	D	D
711510	Independent artists, writers, & performers	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	15 979	5 373	895	290	22.6	.7
7139	Other amusement & recreation services	16	15 979	5 373	895	290	22.6	.7
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 270	780	169	58	50.7	—
713940	Fitness & recreational sports centers	4	2 270	780	169	58	50.7	—
BALANCE OF WEXFORD COUNTY, MI								
71	Arts, entertainment, & recreation	14	3 461	1 034	189	75	15.6	24.2
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

MICHIGAN

Clare is in Clare and Isabella Counties.

Commerce township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Eastpointe name was changed from East Detroit in July 1992.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See “Orion township balance.”

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Oxford. See “Oxford township balance.”

Oxford township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Oxford township balance contains all of Oxford township except the incorporated place of Oxford.

Romeo. See “Washington township balance.”

South Haven is in Allegan and Van Buren Counties.

Traverse City is in Grand Traverse and Leelanau Counties.

Washington township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See “Commerce township balance.”

Appendix E. Metropolitan Areas

MICHIGAN

Ann Arbor, MI PMSA

Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Benton Harbor, MI MSA

Berrien County, MI

Detroit, MI PMSA

Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA

Ann Arbor, MI PMSA
Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Detroit, MI PMSA
Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA—Con.

Flint, MI PMSA
Genesee County, MI

Flint, MI PMSA

Genesee County, MI

Grand Rapids—Muskegon—Holland, MI MSA

Allegan County, MI
Kent County, MI
Muskegon County, MI
Ottawa County, MI

Jackson, MI MSA

Jackson County, MI

Kalamazoo—Battle Creek, MI MSA

Calhoun County, MI
Kalamazoo County, MI
Van Buren County, MI

Lansing—East Lansing, MI MSA

Clinton County, MI
Eaton County, MI
Ingham County, MI

Saginaw—Bay City—Midland, MI MSA

Bay County, MI
Midland County, MI
Saginaw County, MI

