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**1997 Economic Census**

*Arts, Entertainment, and Recreation*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

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

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Arts, Entertainment, and Recreation

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **DISCLOSURE**

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

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WISCONSIN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1 730</b>	<b>1 327 454</b>	<b>384 251</b>	<b>87 844</b>	<b>22 339</b>	<b>18.7</b>	<b>3.9</b>
711	Performing arts, spectator sports, & related industries	351	372 541	183 882	47 375	3 838	6.5	2.6
7111	Performing arts companies	88	43 690	13 385	2 963	987	8.3	5.8
71111	Theater companies & dinner theaters	20	24 559	7 093	1 643	592	4.2	5.4
711110	Theater companies & dinner theaters	20	24 559	7 093	1 643	592	4.2	5.4
7111102	Theater companies	15	D	D	D	c	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	b	D	D
71113	Musical groups & artists	58	9 615	2 855	916	227	23.2	11.0
711130	Musical groups & artists	58	9 615	2 855	916	227	23.2	11.0
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	57	D	D	D	c	D	D
71119	Other performing arts companies	7	D	D	D	c	D	D
711190	Other performing arts companies	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	c	D	D
7112	Spectator sports	76	259 627	154 423	41 539	1 640	2.3	.4
71121	Spectator sports	76	259 627	154 423	41 539	1 640	2.3	.4
711211	Sports teams & clubs	15	190 159	140 476	38 857	653	1.0	—
7112111	Football clubs	2	D	D	D	c	D	D
7112112	Baseball clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	9	D	D	D	e	D	D
711212	Racetracks	34	64 476	12 800	2 460	909	4.0	.9
7112121	Dog racetrack operation	3	41 701	10 159	2 225	710	—	—
7112122	Auto racetrack operation	31	22 775	2 641	235	199	11.2	2.6
711219	Other spectator sports	27	4 992	1 147	222	78	32.5	7.9
7112191	Professional athletes	9	1 600	478	45	12	37.1	5.9
7112192	Racing (except racetrack operation)	18	3 392	669	177	66	30.4	8.9
7113	Promoters of performing arts, sports, & similar events	55	47 281	8 829	1 578	641	14.0	8.4
71131	Promoters of performing arts, sports, & similar events w/facility	10	13 501	4 100	873	310	9.8	14.1
711310	Promoters of performing arts, sports, & similar events w/facility	10	13 501	4 100	873	310	9.8	14.1
71132	Promoters of performing arts, sports, & similar events w/o facil	45	33 780	4 729	705	331	15.6	6.1
711320	Promoters of performing arts, sports, & similar events w/o facil	45	33 780	4 729	705	331	15.6	6.1
7114	Agents/managers for artists, athletes, & other public figures	18	4 990	995	234	40	34.9	19.4
71141	Agents/managers for artists, athletes, & other public figures	18	4 990	995	234	40	34.9	19.4
711410	Agents/managers for artists, athletes, & other public figures	18	4 990	995	234	40	34.9	19.4
7115	Independent artists, writers, & performers	114	16 953	6 250	1 061	530	35.1	6.8
71151	Independent artists, writers, & performers	114	16 953	6 250	1 061	530	35.1	6.8
711510	Independent artists, writers, & performers	114	16 953	6 250	1 061	530	35.1	6.8
712	Museums, historical sites, & similar institutions	26	16 881	3 248	426	171	16.8	.5
7121	Museums, historical sites, & similar institutions	26	16 881	3 248	426	171	16.8	.5
71211	Museums	9	11 350	1 446	190	93	8.1	.7
712110	Museums	9	11 350	1 446	190	93	8.1	.7
71212	Historical sites	2	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	a	D	D
71213	Zoos & botanical gardens	6	D	D	D	b	D	D
712130	Zoos & botanical gardens	6	D	D	D	b	D	D
71219	Nature parks & other similar institutions	9	2 782	787	99	37	17.4	—
712190	Nature parks & other similar institutions	9	2 782	787	99	37	17.4	—
713	Amusement, gambling, & recreation industries	1 353	938 032	197 121	40 043	18 330	23.6	4.5
7131	Amusement parks & arcades	69	34 251	8 526	968	509	13.9	1.9
71311	Amusement & theme parks	12	19 949	5 085	257	92	.4	—
713110	Amusement & theme parks	12	19 949	5 085	257	92	.4	—
7131101	Waterparks	4	14 412	3 791	180	52	—	—
7131102	Amusement parks (except waterparks)	8	5 537	1 294	77	40	1.3	—
71312	Amusement arcades	57	14 302	3 441	711	417	32.8	4.6
713120	Amusement arcades	57	14 302	3 441	711	417	32.8	4.6
7132	Gambling industries	13	305 952	33 801	7 348	2 012	.1	1.1
71329	Other gambling industries	13	305 952	33 801	7 348	2 012	.1	1.1
713290	Other gambling industries	13	305 952	33 801	7 348	2 012	.1	1.1
7132901	Slot machine operators	5	288 028	31 099	6 699	1 802	—	—
7132902	Lottery, bingo, bookie, & other betting operation	8	17 924	2 702	649	210	1.5	19.5
7139	Other amusement & recreation services	1 271	597 829	154 794	31 727	15 809	36.3	6.4
71391	Golf courses & country clubs	304	183 024	55 858	7 196	3 152	42.1	5.4
713910	Golf courses & country clubs	304	183 024	55 858	7 196	3 152	42.1	5.4
71392	Skiing facilities	18	19 664	6 567	3 373	2 148	4.9	4.7
713920	Skiing facilities	18	19 664	6 567	3 373	2 148	4.9	4.7
71393	Marinas	96	74 969	12 658	2 410	531	31.6	10.8
713930	Marinas	96	74 969	12 658	2 410	531	31.6	10.8
71394	Fitness & recreational sports centers	279	97 513	29 608	6 829	4 149	28.0	9.6
713940	Fitness & recreational sports centers	279	97 513	29 608	6 829	4 149	28.0	9.6
7139404	Ice skating rinks	12	5 127	1 052	285	126	28.3	3.6
7139405	Roller skating rinks	40	8 945	2 157	575	478	66.9	5.0
71395	Bowling centers	321	120 244	30 199	8 002	4 594	40.4	2.1
713950	Bowling centers	321	120 244	30 199	8 002	4 594	40.4	2.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>WISCONSIN—Con.</b>							
	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries . . . . .	253	102 415	19 904	3 917	1 235	38.2	7.5
713990	All other amusement & recreation industries . . . . .	253	102 415	19 904	3 917	1 235	38.2	7.5
7139901	Dance studios & halls . . . . .	7	1 266	359	85	50	29.3	2.9
7139902	Concession operators of amusement devices & rides . . . . .	22	5 102	643	73	37	78.2	2.0
7139904	Miniature golf courses . . . . .	36	7 682	1 804	164	121	33.5	1.7
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	69	60 857	10 653	2 476	517	31.7	8.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>WISCONSIN</b>								
	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>472</b>	<b>376 801</b>	<b>322 019</b>	<b>120 927</b>	<b>25 514</b>	<b>8 172</b>	<b>16.9</b>	<b>2.3</b>
711	Performing arts, spectator sports, & related industries . . . . .	138	88 320	84 510	27 786	6 751	1 576	9.4	1.9
7111	Performing arts companies . . . . .	89	49 527	48 928	21 191	5 669	1 287	4.0	.7
71111	Theater companies & dinner theaters . . . . .	34	23 477	22 333	9 311	2 466	520	5.0	.5
711110	Theater companies & dinner theaters . . . . .	34	23 477	22 333	9 311	2 466	520	5.0	.5
7111101	Opera companies . . . . .	3	D	D	D	D	c	D	D
7111102	Theater companies . . . . .	31	D	D	D	D	e	D	D
71112	Dance companies . . . . .	9	D	D	D	D	c	D	D
711120	Dance companies . . . . .	9	D	D	D	D	c	D	D
71113	Musical groups & artists . . . . .	44	20 210	20 758	9 535	2 590	632	3.3	.7
711130	Musical groups & artists . . . . .	44	20 210	20 758	9 535	2 590	632	3.3	.7
7111301	Symphony orchestras & chamber music organizations . . . . .	24	17 703	18 421	8 981	2 457	569	3.6	.3
7111309	Other music groups & artists . . . . .	20	2 507	2 337	554	133	63	1.2	3.7
71119	Other performing arts companies . . . . .	2	D	D	D	D	a	D	D
711190	Other performing arts companies . . . . .	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) . . . . .	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	49	38 793	35 582	6 595	1 082	289	16.4	3.3
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	12	7 751	7 367	1 888	503	150	2.3	—
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	12	7 751	7 367	1 888	503	150	2.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	37	31 042	28 215	4 707	579	139	19.9	4.1
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	37	31 042	28 215	4 707	579	139	19.9	4.1
712	Museums, historical sites, & similar institutions . . . . .	117	108 715	64 343	21 743	4 842	1 161	28.9	1.9
7121	Museums, historical sites, & similar institutions . . . . .	117	108 715	64 343	21 743	4 842	1 161	28.9	1.9
71211	Museums . . . . .	81	97 547	54 301	19 018	4 333	1 028	26.6	1.9
712110	Museums . . . . .	81	97 547	54 301	19 018	4 333	1 028	26.6	1.9
71212	Historical sites . . . . .	21	6 499	6 247	1 577	287	72	44.2	2.4
712120	Historical sites . . . . .	21	6 499	6 247	1 577	287	72	44.2	2.4
71213	Zoos & botanical gardens . . . . .	5	2 583	2 046	747	154	39	62.9	—
712130	Zoos & botanical gardens . . . . .	5	2 583	2 046	747	154	39	62.9	—
71219	Nature parks & other similar institutions . . . . .	10	2 086	1 749	401	68	22	44.9	.5
712190	Nature parks & other similar institutions . . . . .	10	2 086	1 749	401	68	22	44.9	.5
713	Amusement, gambling, & recreation industries . . . . .	217	179 766	173 166	71 398	13 921	5 435	13.4	2.8
7139	Other amusement & recreation services . . . . .	217	179 766	173 166	71 398	13 921	5 435	13.4	2.8
71391	Golf courses & country clubs . . . . .	54	98 047	95 654	39 914	7 127	1 875	8.1	1.2
713910	Golf courses & country clubs . . . . .	54	98 047	95 654	39 914	7 127	1 875	8.1	1.2
71394	Fitness & recreational sports centers . . . . .	97	53 028	51 318	23 413	5 058	3 019	19.4	3.4
713940	Fitness & recreational sports centers . . . . .	97	53 028	51 318	23 413	5 058	3 019	19.4	3.4
71399	All other amusement & recreation industries . . . . .	66	28 691	26 194	8 071	1 736	541	20.5	6.8
713990	All other amusement & recreation industries . . . . .	66	28 691	26 194	8 071	1 736	541	20.5	6.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>APPLETON-OSHKOSH-NEENAH, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>113</b>	<b>48 659</b>	<b>11 461</b>	<b>2 078</b>	<b>1 146</b>	<b>25.0</b>	<b>5.5</b>
711	Performing arts, spectator sports, & related industries	23	11 112	1 672	235	226	6.3	—
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	4 406	297	38	20	4.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	4 406	297	38	20	4.4	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	4 406	297	38	20	4.4	—
713	Amusement, gambling, & recreation industries	90	37 547	9 789	1 843	920	30.5	7.1
7139	Other amusement & recreation services	86	36 563	9 577	1 790	891	30.2	7.3
71391	Golf courses & country clubs	23	10 098	2 690	311	109	65.5	—
713910	Golf courses & country clubs	23	10 098	2 690	311	109	65.5	—
71394	Fitness & recreational sports centers	19	6 190	2 263	405	322	9.2	39.4
713940	Fitness & recreational sports centers	19	6 190	2 263	405	322	9.2	39.4
71395	Bowling centers	19	5 876	1 555	416	249	39.0	.5
713950	Bowling centers	19	5 876	1 555	416	249	39.0	.5
71399	All other amusement & recreation industries	19	12 176	2 647	586	171	8.1	1.5
713990	All other amusement & recreation industries	19	12 176	2 647	586	171	8.1	1.5
7139905	Coin-operated amusement devices (except slot machine operation)	4	9 224	1 881	436	122	.2	—
<b>CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>2 183</b>	<b>3 483 917</b>	<b>1 005 785</b>	<b>194 856</b>	<b>41 579</b>	<b>9.3</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries	829	D	D	D	i	D	D
7111	Performing arts companies	197	D	D	D	g	D	D
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	107	D	D	D	f	D	D
711130	Musical groups & artists	107	D	D	D	f	D	D
7111309	Other music groups & artists	105	D	D	D	f	D	D
71119	Other performing arts companies	23	D	D	D	e	D	D
711190	Other performing arts companies	23	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	134	D	D	D	h	D	D
71121	Spectator sports	134	D	D	D	h	D	D
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	109	D	D	D	f	D	D
7112191	Professional athletes	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	89	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	78	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
7115	Independent artists, writers, & performers	342	D	D	D	f	D	D
71151	Independent artists, writers, & performers	342	D	D	D	f	D	D
711510	Independent artists, writers, & performers	342	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	1 348	D	D	D	k	D	D
7131	Amusement parks & arcades	81	D	D	D	h	D	D
71311	Amusement & theme parks	7	D	D	D	g	D	D
713110	Amusement & theme parks	7	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	g	D	D
71312	Amusement arcades	74	D	D	D	f	D	D
713120	Amusement arcades	74	D	D	D	f	D	D
7132	Gambling industries	27	D	D	D	j	D	D
71321	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
713210	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
71329	Other gambling industries	18	D	D	D	f	D	D
713290	Other gambling industries	18	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	f	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services .....	1 240	D	D	D	j	D	D
71391	Golf courses & country clubs .....	177	D	D	D	h	D	D
713910	Golf courses & country clubs .....	177	D	D	D	h	D	D
71393	Marinas .....	66	D	D	D	e	D	D
713930	Marinas .....	66	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	472	350 018	98 204	22 059	9 301	17.3	14.6
713940	Fitness & recreational sports centers .....	472	350 018	98 204	22 059	9 301	17.3	14.6
7139404	Ice skating rinks .....	11	D	D	D	e	D	D
7139405	Roller skating rinks .....	37	12 280	2 911	790	517	34.9	10.0
71395	Bowling centers .....	208	D	D	D	h	D	D
713950	Bowling centers .....	208	D	D	D	h	D	D
71399	All other amusement & recreation industries .....	315	D	D	D	g	D	D
713990	All other amusement & recreation industries .....	315	D	D	D	g	D	D
7139901	Dance studios & halls .....	8	4 954	1 440	319	133	28.0	—
7139902	Concession operators of amusement devices & rides .....	21	7 109	1 590	225	297	30.3	20.8
7139904	Miniature golf courses .....	23	5 486	1 238	179	65	28.4	9.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	89	73 655	17 348	4 221	664	31.0	9.0
<b>Chicago, IL PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1 979</b>	<b>2 848 586</b>	<b>852 381</b>	<b>163 368</b>	<b>33 398</b>	<b>10.5</b>	<b>5.2</b>
711	Performing arts, spectator sports, & related industries .....	799	D	D	D	i	D	D
7111	Performing arts companies .....	190	97 051	30 860	6 484	2 107	19.2	3.5
71111	Theater companies & dinner theaters .....	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters .....	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies .....	55	D	D	D	f	D	D
7111103	Dinner theaters .....	5	D	D	D	e	D	D
71113	Musical groups & artists .....	102	D	D	D	f	D	D
711130	Musical groups & artists .....	102	D	D	D	f	D	D
7111309	Other music groups & artists .....	100	D	D	D	f	D	D
71119	Other performing arts companies .....	21	D	D	D	e	D	D
711190	Other performing arts companies .....	21	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses) .....	17	D	D	D	c	D	D
7112	Spectator sports .....	125	602 624	323 891	55 260	2 302	5.0	1.0
71121	Spectator sports .....	125	602 624	323 891	55 260	2 302	5.0	1.0
711211	Sports teams & clubs .....	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs .....	4	D	D	D	f	D	D
7112119	Other professional sports clubs .....	4	D	D	D	c	D	D
711212	Racetracks .....	14	D	D	D	f	D	D
7112123	Horse racetrack operation .....	10	D	D	D	f	D	D
711219	Other spectator sports .....	102	D	D	D	f	D	D
7112191	Professional athletes .....	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	83	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	73	230 500	27 529	5 310	878	13.1	2.5
71131	Promoters of performing arts, sports, & similar events w/facility ..	20	106 240	12 947	2 248	565	13.9	1.0
711310	Promoters of performing arts, sports, & similar events w/facility ..	20	106 240	12 947	2 248	565	13.9	1.0
71132	Promoters of performing arts, sports, & similar events w/o facil .....	53	124 260	14 582	3 062	313	12.3	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil .....	53	124 260	14 582	3 062	313	12.3	3.9
7114	Agents/managers for artists, athletes, & other public figures .....	77	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	77	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	77	D	D	D	e	D	D
7115	Independent artists, writers, & performers .....	334	79 630	35 144	6 231	758	36.0	8.1
71151	Independent artists, writers, & performers .....	334	79 630	35 144	6 231	758	36.0	8.1
711510	Independent artists, writers, & performers .....	334	79 630	35 144	6 231	758	36.0	8.1
712	Museums, historical sites, & similar institutions .....	5	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	1 175	1 794 671	416 645	87 375	26 923	10.0	7.0
7131	Amusement parks & arcades .....	70	150 390	31 563	4 692	2 548	3.8	2.7
71311	Amusement & theme parks .....	5	D	D	D	g	D	D
713110	Amusement & theme parks .....	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) .....	5	D	D	D	g	D	D
71312	Amusement arcades .....	65	D	D	D	f	D	D
713120	Amusement arcades .....	65	D	D	D	f	D	D
7132	Gambling industries .....	22	825 883	153 807	35 355	7 174	.1	2.4
71321	Casinos (except casino hotels) .....	5	771 716	141 876	32 402	6 446	—	—
713210	Casinos (except casino hotels) .....	5	771 716	141 876	32 402	6 446	—	—
71329	Other gambling industries .....	17	54 167	11 931	2 953	728	1.7	37.2
713290	Other gambling industries .....	17	54 167	11 931	2 953	728	1.7	37.2
7132902	Lottery, bingo, bookie, & other betting operation .....	17	54 167	11 931	2 953	728	1.7	37.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.</b>								
<b>Chicago, IL PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services .....	1 083	818 398	231 275	47 328	17 201	21.1	12.5
71391	Golf courses & country clubs .....	148	214 275	70 103	10 836	3 627	14.1	9.2
713910	Golf courses & country clubs .....	148	214 275	70 103	10 836	3 627	14.1	9.2
71393	Marinas .....	55	33 764	7 282	1 120	252	18.7	7.1
713930	Marinas .....	55	33 764	7 282	1 120	252	18.7	7.1
71394	Fitness & recreational sports centers .....	424	330 213	91 019	20 689	8 506	17.2	14.6
713940	Fitness & recreational sports centers .....	424	330 213	91 019	20 689	8 506	17.2	14.6
7139404	Ice skating rinks .....	11	D	D	D	D	D	D
7139405	Roller skating rinks .....	31	D	D	D	D	D	D
71395	Bowling centers .....	178	108 436	30 771	8 015	2 932	25.9	13.9
713950	Bowling centers .....	178	108 436	30 771	8 015	2 932	25.9	13.9
71399	All other amusement & recreation industries .....	277	D	D	D	D	D	D
713990	All other amusement & recreation industries .....	277	D	D	D	D	D	D
7139901	Dance studios & halls .....	7	D	D	D	D	D	D
7139902	Concession operators of amusement devices & rides .....	20	D	D	D	D	D	D
7139904	Miniature golf courses .....	18	D	D	D	D	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	77	D	D	D	D	D	D
<b>Gary, IN PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>127</b>	<b>568 116</b>	<b>137 214</b>	<b>27 926</b>	<b>6 827</b>	<b>2.7</b>	<b>1.0</b>
711	Performing arts, spectator sports, & related industries .....	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	111	558 735	135 714	27 576	6 677	2.6	1.0
7131	Amusement parks & arcades .....	8	4 084	2 152	503	130	1.6	—
7132	Gambling industries .....	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels) .....	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels) .....	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services .....	99	51 268	16 181	3 155	1 358	28.0	11.0
71391	Golf courses & country clubs .....	20	14 230	4 412	632	239	40.9	16.3
713910	Golf courses & country clubs .....	20	14 230	4 412	632	239	40.9	16.3
71394	Fitness & recreational sports centers .....	30	15 229	5 803	1 114	575	13.8	5.7
713940	Fitness & recreational sports centers .....	30	15 229	5 803	1 114	575	13.8	5.7
71395	Bowling centers .....	17	12 350	3 682	964	377	19.2	4.8
713950	Bowling centers .....	17	12 350	3 682	964	377	19.2	4.8
71399	All other amusement & recreation industries .....	24	6 570	1 552	323	125	35.6	28.5
713990	All other amusement & recreation industries .....	24	6 570	1 552	323	125	35.6	28.5
<b>Kankakee, IL PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>30</b>	<b>13 673</b>	<b>3 447</b>	<b>861</b>	<b>281</b>	<b>29.8</b>	<b>11.6</b>
713	Amusement, gambling, & recreation industries .....	28	D	D	D	e	D	D
7139	Other amusement & recreation services .....	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers .....	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers .....	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers .....	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	3	D	D	D	b	D	D
<b>Kenosha, WI PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>47</b>	<b>53 542</b>	<b>12 743</b>	<b>2 701</b>	<b>1 073</b>	<b>9.8</b>	<b>4.9</b>
711	Performing arts, spectator sports, & related industries .....	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies .....	3	D	D	D	a	D	D
71119	Other performing arts companies .....	2	D	D	D	a	D	D
711190	Other performing arts companies .....	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	2	D	D	D	a	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services .....	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers .....	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers .....	5	D	D	D	c	D	D
713950	Bowling centers .....	5	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DULUTH-SUPERIOR, MN-WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>84</b>	<b>28 037</b>	<b>5 831</b>	<b>1 323</b>	<b>658</b>	<b>30.1</b>	<b>27.3</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	73	D	D	D	f	D	D
7139	Other amusement & recreation services .....	67	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	21	3 607	905	246	192	68.1	31.9
713940	Fitness & recreational sports centers .....	21	3 607	905	246	192	68.1	31.9
71395	Bowling centers .....	15	4 876	1 339	375	202	47.4	2.4
713950	Bowling centers .....	15	4 876	1 339	375	202	47.4	2.4
71399	All other amusement & recreation industries .....	16	5 841	875	190	61	23.3	48.4
713990	All other amusement & recreation industries .....	16	5 841	875	190	61	23.3	48.4
7139905	Coin-operated amusement devices (except slot machine operation) .	6	4 323	536	129	25	5.9	55.9
<b>EAU CLAIRE, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>42</b>	<b>26 026</b>	<b>6 566</b>	<b>1 329</b>	<b>477</b>	<b>17.5</b>	<b>-</b>
711	Performing arts, spectator sports, & related industries .....	10	14 367	3 100	726	126	6.5	-
7111	Performing arts companies .....	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	9 664	1 211	237	38	.9	-
71132	Promoters of performing arts, sports, & similar events w/o facil .....	5	9 664	1 211	237	38	.9	-
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	9 664	1 211	237	38	.9	-
713	Amusement, gambling, & recreation industries .....	32	11 659	3 466	603	351	31.0	.1
7139	Other amusement & recreation services .....	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	1 936	659	176	107	6.7	-
713940	Fitness & recreational sports centers .....	7	1 936	659	176	107	6.7	-
71395	Bowling centers .....	6	3 095	681	189	99	27.5	-
713950	Bowling centers .....	6	3 095	681	189	99	27.5	-
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>GREEN BAY, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>69</b>	<b>126 969</b>	<b>75 984</b>	<b>21 179</b>	<b>940</b>	<b>7.7</b>	<b>.2</b>
711	Performing arts, spectator sports, & related industries .....	15	D	D	D	e	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
711211	Sports teams & clubs .....	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions .....	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	a	D	D
71211	Museums .....	1	D	D	D	a	D	D
712110	Museums .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	52	D	D	D	e	D	D
7139	Other amusement & recreation services .....	46	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
71395	Bowling centers .....	10	4 890	1 791	353	220	15.1	2.9
713950	Bowling centers .....	10	4 890	1 791	353	220	15.1	2.9
71399	All other amusement & recreation industries .....	12	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	b	D	D
<b>JANESVILLE-BELOIT, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>33</b>	<b>15 676</b>	<b>4 080</b>	<b>811</b>	<b>436</b>	<b>47.5</b>	<b>2.3</b>
713	Amusement, gambling, & recreation industries .....	29	14 568	3 700	738	386	46.3	.1
7139	Other amusement & recreation services .....	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
71395	Bowling centers .....	9	4 433	1 213	334	189	55.9	-
713950	Bowling centers .....	9	4 433	1 213	334	189	55.9	-
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LA CROSSE, WI-MN MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>48</b>	<b>17 664</b>	<b>6 133</b>	<b>1 339</b>	<b>677</b>	<b>29.5</b>	<b>5.0</b>
711	Performing arts, spectator sports, & related industries	11	3 819	1 541	477	162	13.6	12.5
713	Amusement, gambling, & recreation industries	37	13 845	4 592	862	515	33.9	2.9
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
713910	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
71394	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	—
713940	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	—
<b>MADISON, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>134</b>	<b>76 427</b>	<b>21 401</b>	<b>5 018</b>	<b>2 324</b>	<b>29.4</b>	<b>1.9</b>
711	Performing arts, spectator sports, & related industries	41	D	D	D	e	D	D
7111	Performing arts companies	9	2 364	625	147	68	17.2	—
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	7	4 234	1 018	207	35	5.5	—
71121	Spectator sports	7	4 234	1 018	207	35	5.5	—
713	Amusement, gambling, & recreation industries	91	63 678	17 462	4 265	1 960	29.9	1.7
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	8	7 908	2 843	468	150	34.1	—
713910	Golf courses & country clubs	8	7 908	2 843	468	150	34.1	—
71394	Fitness & recreational sports centers	30	16 259	5 603	1 360	842	32.7	1.0
713940	Fitness & recreational sports centers	30	16 259	5 603	1 360	842	32.7	1.0
7139405	Roller skating rinks	2	D	D	D	b	D	D
71395	Bowling centers	26	15 373	3 840	1 060	598	29.8	4.3
713950	Bowling centers	26	15 373	3 840	1 060	598	29.8	4.3
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	7 513	1 656	431	63	62.7	—
<b>MILWAUKEE-RACINE, WI CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>402</b>	<b>533 412</b>	<b>132 806</b>	<b>32 380</b>	<b>6 135</b>	<b>10.6</b>	<b>2.6</b>
711	Performing arts, spectator sports, & related industries	123	131 543	80 710	20 824	1 090	8.0	4.4
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	c	D	D
71113	Musical groups & artists	23	3 362	1 461	693	83	37.2	29.6
711130	Musical groups & artists	23	3 362	1 461	693	83	37.2	29.6
7111309	Other music groups & artists	22	D	D	D	b	D	D
7112	Spectator sports	19	99 003	72 187	18 909	500	1.7	.5
71121	Spectator sports	19	99 003	72 187	18 909	500	1.7	.5
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	13 692	1 700	243	66	26.7	17.1
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	50	8 918	3 634	620	201	32.6	7.2
71151	Independent artists, writers, & performers	50	8 918	3 634	620	201	32.6	7.2
711510	Independent artists, writers, & performers	50	8 918	3 634	620	201	32.6	7.2
713	Amusement, gambling, & recreation industries	274	400 560	51 637	11 491	5 020	11.2	2.0
7131	Amusement parks & arcades	12	4 473	1 129	291	175	5.6	13.2
71312	Amusement arcades	12	4 473	1 129	291	175	5.6	13.2
713120	Amusement arcades	12	4 473	1 129	291	175	5.6	13.2
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	258	D	D	D	h	D	D
71391	Golf courses & country clubs	44	33 329	10 120	1 530	403	26.1	8.1
713910	Golf courses & country clubs	44	33 329	10 120	1 530	403	26.1	8.1
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	74	42 668	12 434	3 004	1 502	17.7	3.0
713940	Fitness & recreational sports centers	74	42 668	12 434	3 004	1 502	17.7	3.0
7139405	Roller skating rinks	8	3 068	898	233	143	59.5	1.8
71395	Bowling centers	67	35 770	9 796	2 520	1 391	25.0	1.4
713950	Bowling centers	67	35 770	9 796	2 520	1 391	25.0	1.4
71399	All other amusement & recreation industries	58	D	D	D	e	D	D
713990	All other amusement & recreation industries	58	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	D	D	D	b	D	D

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<b>MILWAUKEE—RACINE, WI CMSA—Con.</b>								
<b>Milwaukee—Waukesha, WI PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>362</b>	<b>514 024</b>	<b>127 747</b>	<b>31 330</b>	<b>5 689</b>	<b>9.8</b>	<b>2.6</b>
711	Performing arts, spectator sports, & related industries .....	119	D	D	D	g	D	D
7111	Performing arts companies .....	34	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	10	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	10	D	D	D	c	D	D
71113	Musical groups & artists .....	22	D	D	D	b	D	D
711130	Musical groups & artists .....	22	D	D	D	b	D	D
7111309	Other music groups & artists .....	21	D	D	D	b	D	D
7112	Spectator sports .....	19	99 003	72 187	18 909	500	1.7	.5
71121	Spectator sports .....	19	99 003	72 187	18 909	500	1.7	.5
711211	Sports teams & clubs .....	8	D	D	D	e	D	D
7112119	Other professional sports clubs .....	6	D	D	D	c	D	D
711219	Other spectator sports .....	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	16	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	13	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	48	D	D	D	c	D	D
71151	Independent artists, writers, & performers .....	48	D	D	D	c	D	D
711510	Independent artists, writers, & performers .....	48	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	241	383 607	47 466	10 611	4 608	10.6	2.0
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
7132	Gambling industries .....	4	D	D	D	f	D	D
71329	Other gambling industries .....	4	D	D	D	f	D	D
713290	Other gambling industries .....	4	D	D	D	f	D	D
7132901	Slot machine operators .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	227	D	D	D	h	D	D
71391	Golf courses & country clubs .....	38	28 244	8 581	1 294	323	24.8	9.1
713910	Golf courses & country clubs .....	38	28 244	8 581	1 294	323	24.8	9.1
71393	Marinas .....	8	D	D	D	b	D	D
713930	Marinas .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	65	40 957	11 779	2 846	1 398	17.1	2.9
713940	Fitness & recreational sports centers .....	65	40 957	11 779	2 846	1 398	17.1	2.9
7139405	Roller skating rinks .....	7	D	D	D	c	D	D
71395	Bowling centers .....	61	31 682	8 565	2 155	1 216	24.8	1.6
713950	Bowling centers .....	61	31 682	8 565	2 155	1 216	24.8	1.6
71399	All other amusement & recreation industries .....	52	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	52	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides .....	5	D	D	D	b	D	D
7139904	Miniature golf courses .....	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	10	D	D	D	b	D	D
<b>Racine, WI PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>40</b>	<b>19 388</b>	<b>5 059</b>	<b>1 050</b>	<b>446</b>	<b>31.4</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	33	16 953	4 171	880	412	23.2	1.4
7139	Other amusement & recreation services .....	31	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	5 085	1 539	236	80	33.4	2.2
713910	Golf courses & country clubs .....	6	5 085	1 539	236	80	33.4	2.2
71393	Marinas .....	4	3 592	376	72	19	10.6	—
713930	Marinas .....	4	3 592	376	72	19	10.6	—
71394	Fitness & recreational sports centers .....	9	1 711	655	158	104	33.8	5.9
713940	Fitness & recreational sports centers .....	9	1 711	655	158	104	33.8	5.9
71395	Bowling centers .....	6	4 088	1 231	365	175	26.5	—
713950	Bowling centers .....	6	4 088	1 231	365	175	26.5	—
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MINNEAPOLIS—ST. PAUL, MN—WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>932</b>	<b>1 165 460</b>	<b>383 246</b>	<b>96 212</b>	<b>20 528</b>	<b>9.8</b>	<b>4.8</b>
711	Performing arts, spectator sports, & related industries	342	D	D	D	h	D	D
7111	Performing arts companies	93	104 788	22 205	5 305	1 244	4.1	5.8
71111	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
711110	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
7111102	Theater companies	26	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	47	D	D	D	c	D	D
711130	Musical groups & artists	47	D	D	D	c	D	D
7111309	Other music groups & artists	47	D	D	D	c	D	D
71119	Other performing arts companies	10	D	D	D	b	D	D
711190	Other performing arts companies	10	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
71121	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
711212	Racetracks	6	28 434	4 993	924	311	2.1	5.3
7113	Promoters of performing arts, sports, & similar events	30	65 988	6 503	1 712	804	10.8	.7
71131	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
711310	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
711320	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
7114	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
7115	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
71151	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
711510	Independent artists, writers, & performers	159	58 261	15 821	2 561	902	31.0	3.3
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	584	704 321	230 696	51 130	16 619	10.6	6.3
7131	Amusement parks & arcades	33	43 170	13 046	1 768	448	3.7	.7
71311	Amusement & theme parks	7	D	D	D	c	D	D
713110	Amusement & theme parks	7	D	D	D	c	D	D
71312	Amusement arcades	26	D	D	D	e	D	D
713120	Amusement arcades	26	D	D	D	e	D	D
7132	Gambling industries	15	D	D	D	h	D	D
71329	Other gambling industries	15	D	D	D	h	D	D
713290	Other gambling industries	15	D	D	D	h	D	D
7132901	Slot machine operators	1	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation	14	D	D	D	c	D	D
7139	Other amusement & recreation services	536	D	D	D	j	D	D
71391	Golf courses & country clubs	117	114 855	39 435	5 630	1 892	25.2	5.5
713910	Golf courses & country clubs	117	114 855	39 435	5 630	1 892	25.2	5.5
71393	Marinas	37	21 611	4 926	912	161	19.5	1.1
713930	Marinas	37	21 611	4 926	912	161	19.5	1.1
71394	Fitness & recreational sports centers	163	186 168	71 151	16 915	7 305	6.7	9.7
713940	Fitness & recreational sports centers	163	186 168	71 151	16 915	7 305	6.7	9.7
7139405	Roller skating rinks	12	5 252	1 541	424	353	10.9	—
71395	Bowling centers	85	55 200	15 303	4 492	1 874	23.4	4.8
713950	Bowling centers	85	55 200	15 303	4 492	1 874	23.4	4.8
71399	All other amusement & recreation industries	131	D	D	D	f	D	D
713990	All other amusement & recreation industries	131	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	3 746	846	103	65	27.4	4.4
7139905	Coin-operated amusement devices (except slot machine operation)	18	D	D	D	c	D	D
<b>SHEBOYGAN, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>29</b>	<b>26 254</b>	<b>6 306</b>	<b>1 096</b>	<b>698</b>	<b>15.3</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries	6	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	23	D	D	D	f	D	D
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	7	12 919	2 783	377	332	13.5	—
713910	Golf courses & country clubs	7	12 919	2 783	377	332	13.5	—
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WAUSAU, WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>40</b>	<b>16 795</b>	<b>3 809</b>	<b>992</b>	<b>517</b>	<b>26.3</b>	<b>6.4</b>
713	Amusement, gambling, & recreation industries .....	38	D	D	D	f	D	D
7139	Other amusement & recreation services .....	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	b	D	D
71395	Bowling centers .....	12	4 097	1 102	307	166	27.3	—
713950	Bowling centers .....	12	4 097	1 102	307	166	27.3	—
71399	All other amusement & recreation industries .....	5	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
<b>AREA OUTSIDE WISCONSIN METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>727</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	99	D	D	D	f	D	D
7111	Performing arts companies .....	25	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	7	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	7	D	D	D	e	D	D
7111103	Dinner theaters .....	2	D	D	D	e	D	D
71113	Musical groups & artists .....	14	2 169	314	39	32	2.5	2.8
711130	Musical groups & artists .....	14	2 169	314	39	32	2.5	2.8
7111309	Other music groups & artists .....	14	2 169	314	39	32	2.5	2.8
71119	Other performing arts companies .....	1	D	D	D	b	D	D
711190	Other performing arts companies .....	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	b	D	D
7112	Spectator sports .....	31	D	D	D	c	D	D
71121	Spectator sports .....	31	D	D	D	c	D	D
711212	Racetracks .....	17	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	17	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil ..	15	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil ..	15	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	17	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	17	D	D	D	c	D	D
71211	Museums .....	6	D	D	D	b	D	D
712110	Museums .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	611	304 491	82 655	15 399	6 638	33.6	7.4
7131	Amusement parks & arcades .....	30	23 173	5 827	352	159	14.9	—
71311	Amusement & theme parks .....	10	D	D	D	b	D	D
713110	Amusement & theme parks .....	10	D	D	D	b	D	D
7131101	Waterparks .....	4	14 412	3 791	180	52	—	—
71312	Amusement arcades .....	20	D	D	D	b	D	D
713120	Amusement arcades .....	20	D	D	D	b	D	D
7132	Gambling industries .....	7	D	D	D	g	D	D
71329	Other gambling industries .....	7	D	D	D	g	D	D
713290	Other gambling industries .....	7	D	D	D	g	D	D
7132901	Slot machine operators .....	4	D	D	D	g	D	D
7139	Other amusement & recreation services .....	574	D	D	D	i	D	D
71391	Golf courses & country clubs .....	159	84 315	27 054	3 377	1 565	47.8	6.6
713910	Golf courses & country clubs .....	159	84 315	27 054	3 377	1 565	47.8	6.6
71393	Marinas .....	62	D	D	D	e	D	D
713930	Marinas .....	62	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	94	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	94	D	D	D	f	D	D
7139405	Roller skating rinks .....	16	1 874	457	114	149	84.3	12.6
71395	Bowling centers .....	148	37 481	8 032	2 177	1 313	60.9	3.2
713950	Bowling centers .....	148	37 481	8 032	2 177	1 313	60.9	3.2
71399	All other amusement & recreation industries .....	102	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	102	D	D	D	e	D	D
7139904	Miniature golf courses .....	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	28	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>APPLETON-OSHKOSH-NEENAH, WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>40</b>	<b>43 330</b>	<b>39 872</b>	<b>14 087</b>	<b>2 830</b>	<b>782</b>	<b>15.7</b>	<b>1.1</b>
711	Performing arts, spectator sports, & related industries .....	11	2 795	2 627	580	116	78	54.4	-
712	Museums, historical sites, & similar institutions .....	11	12 972	10 468	3 478	785	166	30.8	-
7121	Museums, historical sites, & similar institutions .....	11	12 972	10 468	3 478	785	166	30.8	-
71211	Museums .....	7	12 264	9 799	3 361	767	160	26.8	-
712110	Museums .....	7	12 264	9 799	3 361	767	160	26.8	-
713	Amusement, gambling, & recreation industries .....	18	27 563	26 777	10 029	1 929	538	4.6	1.7
7139	Other amusement & recreation services .....	18	27 563	26 777	10 029	1 929	538	4.6	1.7
71391	Golf courses & country clubs .....	7	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	7	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	D	c	D	D
<b>CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>439</b>	<b>1 001 300</b>	<b>878 927</b>	<b>358 848</b>	<b>78 992</b>	<b>16 293</b>	<b>5.8</b>	<b>1.8</b>
711	Performing arts, spectator sports, & related industries .....	135	D	D	D	D	h	D	D
7111	Performing arts companies .....	114	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters .....	62	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters .....	62	D	D	D	D	g	D	D
7111101	Opera companies .....	3	D	D	D	D	f	D	D
7111102	Theater companies .....	59	D	D	D	D	f	D	D
71112	Dance companies .....	13	D	D	D	D	c	D	D
711120	Dance companies .....	13	D	D	D	D	c	D	D
71113	Musical groups & artists .....	38	D	D	D	D	g	D	D
711130	Musical groups & artists .....	38	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations .....	23	D	D	D	D	g	D	D
7111309	Other music groups & artists .....	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	21	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	13	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	13	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	77	D	D	D	D	i	D	D
7121	Museums, historical sites, & similar institutions .....	77	D	D	D	D	i	D	D
71211	Museums .....	59	D	D	D	D	h	D	D
712110	Museums .....	59	D	D	D	D	h	D	D
71212	Historical sites .....	12	D	D	D	D	b	D	D
712120	Historical sites .....	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	5	103 749	106 701	43 874	9 788	1 643	-	-
712130	Zoos & botanical gardens .....	5	103 749	106 701	43 874	9 788	1 643	-	-
713	Amusement, gambling, & recreation industries .....	227	D	D	D	D	i	D	D
7139	Other amusement & recreation services .....	227	D	D	D	D	i	D	D
71391	Golf courses & country clubs .....	78	D	D	D	D	h	D	D
713910	Golf courses & country clubs .....	78	D	D	D	D	h	D	D
71394	Fitness & recreational sports centers .....	110	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers .....	110	D	D	D	D	g	D	D
71399	All other amusement & recreation industries .....	39	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	39	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.</b>									
<b>Chicago, IL PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>395</b>	<b>972 181</b>	<b>851 077</b>	<b>347 275</b>	<b>76 780</b>	<b>15 192</b>	<b>5.2</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries .....	129	224 998	170 579	85 437	22 433	3 562	3.1	.8
7111	Performing arts companies .....	111	191 518	146 092	80 798	21 618	3 413	2.9	.4
71111	Theater companies & dinner theaters .....	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
711110	Theater companies & dinner theaters .....	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
7111101	Opera companies .....	3	D	D	D	D	f	D	D
7111102	Theater companies .....	58	D	D	D	D	f	D	D
71112	Dance companies .....	13	D	D	D	D	c	D	D
711120	Dance companies .....	13	D	D	D	D	c	D	D
71113	Musical groups & artists .....	37	D	D	D	D	g	D	D
711130	Musical groups & artists .....	37	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations .....	22	D	D	D	D	g	D	D
7111309	Other music groups & artists .....	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	18	33 480	24 487	4 639	815	149	4.0	3.0
71131	Promoters of performing arts, sports, & similar events w/facility .....	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
7121	Museums, historical sites, & similar institutions .....	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
71211	Museums .....	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
712110	Museums .....	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
71212	Historical sites .....	12	D	D	D	D	b	D	D
712120	Historical sites .....	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens .....	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries .....	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
7139	Other amusement & recreation services .....	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
71391	Golf courses & country clubs .....	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
713910	Golf courses & country clubs .....	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
71394	Fitness & recreational sports centers .....	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
713940	Fitness & recreational sports centers .....	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
71399	All other amusement & recreation industries .....	28	7 548	7 292	2 489	454	219	47.0	18.3
713990	All other amusement & recreation industries .....	28	7 548	7 292	2 489	454	219	47.0	18.3
<b>Gary, IN PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>27</b>	<b>18 164</b>	<b>17 499</b>	<b>7 598</b>	<b>1 448</b>	<b>748</b>	<b>21.5</b>	<b>9.7</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	D	c	D	D
7111	Performing arts companies .....	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	22	15 184	14 892	6 607	1 264	590	19.6	11.4
7139	Other amusement & recreation services .....	22	15 184	14 892	6 607	1 264	590	19.6	11.4
71391	Golf courses & country clubs .....	5	9 560	9 459	3 997	679	259	26.0	—
713910	Golf courses & country clubs .....	5	9 560	9 459	3 997	679	259	26.0	—
71394	Fitness & recreational sports centers .....	11	4 870	4 847	2 486	563	325	5.0	28.0
713940	Fitness & recreational sports centers .....	11	4 870	4 847	2 486	563	325	5.0	28.0
<b>Kankakee, IL PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>5 158</b>	<b>4 992</b>	<b>1 915</b>	<b>368</b>	<b>187</b>	<b>22.2</b>	<b>.4</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	D	c	D	D
<b>Kenosha, WI PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>5 797</b>	<b>5 359</b>	<b>2 060</b>	<b>396</b>	<b>166</b>	<b>36.1</b>	<b>3.2</b>
713	Amusement, gambling, & recreation industries .....	9	5 052	4 783	1 870	358	144	26.7	3.7
7139	Other amusement & recreation services .....	9	5 052	4 783	1 870	358	144	26.7	3.7
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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DULUTH-SUPERIOR, MN-WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>46</b>	<b>15 655</b>	<b>14 466</b>	<b>4 532</b>	<b>946</b>	<b>468</b>	<b>38.7</b>	<b>22.6</b>
711	Performing arts, spectator sports, & related industries .....	7	2 169	2 009	800	210	142	24.8	—
7111	Performing arts companies .....	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	12	3 391	3 088	947	228	67	87.5	1.9
7121	Museums, historical sites, & similar institutions .....	12	3 391	3 088	947	228	67	87.5	1.9
713	Amusement, gambling, & recreation industries .....	27	10 095	9 369	2 785	508	259	25.3	34.3
7139	Other amusement & recreation services .....	27	10 095	9 369	2 785	508	259	25.3	34.3
71394	Fitness & recreational sports centers .....	7	2 027	1 814	739	166	89	10.3	8.4
713940	Fitness & recreational sports centers .....	7	2 027	1 814	739	166	89	10.3	8.4
71399	All other amusement & recreation industries .....	13	3 996	3 831	637	160	111	9.3	81.1
713990	All other amusement & recreation industries .....	13	3 996	3 831	637	160	111	9.3	81.1
<b>EAU CLAIRE, WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>6 902</b>	<b>6 645</b>	<b>3 609</b>	<b>778</b>	<b>466</b>	<b>12.2</b>	<b>3.1</b>
713	Amusement, gambling, & recreation industries .....	7	5 898	5 662	3 252	710	445	7.7	2.0
7139	Other amusement & recreation services .....	7	5 898	5 662	3 252	710	445	7.7	2.0
71394	Fitness & recreational sports centers .....	5	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	e	D	D
<b>GREEN BAY, WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>19</b>	<b>13 265</b>	<b>12 733</b>	<b>4 967</b>	<b>1 047</b>	<b>487</b>	<b>14.9</b>	<b>.6</b>
712	Museums, historical sites, & similar institutions .....	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	10 006	10 035	3 845	789	323	1.4	.4
7139	Other amusement & recreation services .....	8	10 006	10 035	3 845	789	323	1.4	.4
71391	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
<b>JANESVILLE-BELOIT, WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>7 241</b>	<b>7 145</b>	<b>2 806</b>	<b>512</b>	<b>231</b>	<b>7.8</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	7	5 637	5 423	2 256	394	186	5.0	—
7139	Other amusement & recreation services .....	7	5 637	5 423	2 256	394	186	5.0	—
71394	Fitness & recreational sports centers .....	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	b	D	D
<b>LA CROSSE, WI-MN MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>4 927</b>	<b>4 473</b>	<b>1 546</b>	<b>282</b>	<b>111</b>	<b>39.5</b>	<b>6.4</b>
711	Performing arts, spectator sports, & related industries .....	8	1 454	1 261	284	56	17	63.4	—
713	Amusement, gambling, & recreation industries .....	7	3 102	2 907	1 135	197	84	24.2	7.0
7139	Other amusement & recreation services .....	7	3 102	2 907	1 135	197	84	24.2	7.0
<b>MADISON, WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>46</b>	<b>26 317</b>	<b>24 538</b>	<b>10 958</b>	<b>2 221</b>	<b>1 074</b>	<b>21.3</b>	<b>3.2</b>
711	Performing arts, spectator sports, & related industries .....	12	D	D	D	D	c	D	D
7111	Performing arts companies .....	11	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	4	2 446	1 792	686	174	37	34.5	—
711110	Theater companies & dinner theaters .....	4	2 446	1 792	686	174	37	34.5	—
71113	Musical groups & artists .....	6	D	D	D	D	c	D	D
711130	Musical groups & artists .....	6	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	4	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	30	18 318	17 642	8 259	1 585	822	20.1	4.1
7139	Other amusement & recreation services .....	30	18 318	17 642	8 259	1 585	822	20.1	4.1
71391	Golf courses & country clubs .....	5	10 387	10 304	4 402	828	240	16.6	—
713910	Golf courses & country clubs .....	5	10 387	10 304	4 402	828	240	16.6	—
71394	Fitness & recreational sports centers .....	15	6 692	6 047	3 193	592	543	23.7	9.5
713940	Fitness & recreational sports centers .....	15	6 692	6 047	3 193	592	543	23.7	9.5

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MILWAUKEE—RACINE, WI CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>135</b>	<b>201 285</b>	<b>162 186</b>	<b>62 362</b>	<b>14 030</b>	<b>3 301</b>	<b>6.5</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	49	62 090	60 576	20 823	5 500	936	3.0	1.2
7111	Performing arts companies .....	38	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters .....	15	16 256	15 939	6 750	2 042	430	.9	—
711110	Theater companies & dinner theaters .....	15	16 256	15 939	6 750	2 042	430	.9	—
7111101	Opera companies .....	3	D	D	D	D	c	D	D
7111102	Theater companies .....	12	D	D	D	D	e	D	D
71112	Dance companies .....	6	D	D	D	D	c	D	D
711120	Dance companies .....	6	D	D	D	D	c	D	D
71113	Musical groups & artists .....	17	15 182	15 886	7 521	2 132	261	2.4	.4
711130	Musical groups & artists .....	17	15 182	15 886	7 521	2 132	261	2.4	.4
7111301	Symphony orchestras & chamber music organizations .....	11	D	D	D	D	c	D	D
7111309	Other music groups & artists .....	6	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	11	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	9	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	9	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	29	63 293	28 143	11 666	2 663	566	6.9	.2
7121	Museums, historical sites, & similar institutions .....	29	63 293	28 143	11 666	2 663	566	6.9	.2
71211	Museums .....	19	D	D	D	D	f	D	D
712110	Museums .....	19	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	57	75 902	73 467	29 873	5 867	1 799	9.1	.6
7139	Other amusement & recreation services .....	57	75 902	73 467	29 873	5 867	1 799	9.1	.6
71391	Golf courses & country clubs .....	16	47 408	46 445	19 827	3 647	888	.7	—
713910	Golf courses & country clubs .....	16	47 408	46 445	19 827	3 647	888	.7	—
71394	Fitness & recreational sports centers .....	27	22 813	22 444	9 118	2 009	852	21.4	1.2
713940	Fitness & recreational sports centers .....	27	22 813	22 444	9 118	2 009	852	21.4	1.2
71399	All other amusement & recreation industries .....	14	5 681	4 578	928	211	59	29.0	3.9
713990	All other amusement & recreation industries .....	14	5 681	4 578	928	211	59	29.0	3.9
<b>Milwaukee—Waukesha, WI PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>117</b>	<b>187 422</b>	<b>149 421</b>	<b>57 669</b>	<b>13 120</b>	<b>2 975</b>	<b>4.7</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	45	60 911	59 418	20 612	5 449	918	2.4	1.2
7111	Performing arts companies .....	35	35 868	36 352	16 326	4 704	789	1.7	.2
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 .....	3	D	D	D	D	c	D	D
7111102	Theater companies .....	11	D	D	D	D	e	D	D
71112	Dance companies .....	6	D	D	D	D	c	D	D
711120	Dance companies .....	6	D	D	D	D	c	D	D
71113	Musical groups & artists .....	15	D	D	D	D	e	D	D
711130	Musical groups & artists .....	15	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations .....	9	D	D	D	D	c	D	D
7111309	Other music groups & artists .....	6	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	10	25 043	23 066	4 286	745	129	3.3	2.8
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 .....	24	60 336	25 885	10 856	2 471	511	2.4	—
7121	Museums, historical sites, & similar institutions .....	24	60 336	25 885	10 856	2 471	511	2.4	—
71211	Museums .....	15	59 714	25 312	10 581	2 420	488	1.9	—
712110	Museums .....	15	59 714	25 312	10 581	2 420	488	1.9	—
713	Amusement, gambling, & recreation industries .....	48	66 175	64 118	26 201	5 200	1 546	9.0	.7
7139	Other amusement & recreation services .....	48	66 175	64 118	26 201	5 200	1 546	9.0	.7
71391	Golf courses & country clubs .....	14	D	D	D	D	f	D	D
713910	Golf courses & country clubs .....	14	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	24	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	24	D	D	D	D	f	D	D
71399	All other amusement & recreation industries .....	10	D	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MILWAUKEE—RACINE, WI CMSA—Con.</b>									
<b>Racine, WI PMSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	18	13 863	12 765	4 693	910	326	30.4	.9
712	Museums, historical sites, & similar institutions .....	5	2 957	2 258	810	192	55	97.0	3.0
7121	Museums, historical sites, & similar institutions .....	5	2 957	2 258	810	192	55	97.0	3.0
713	Amusement, gambling, & recreation industries .....	9	9 727	9 349	3 672	667	253	9.8	.3
7139	Other amusement & recreation services .....	9	9 727	9 349	3 672	667	253	9.8	.3
71391	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
<b>MINNEAPOLIS—ST. PAUL, MN—WI MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	256	396 278	340 095	121 831	27 411	6 894	7.6	4.0
711	Performing arts, spectator sports, & related industries .....	90	174 180	137 825	41 096	10 188	2 222	1.4	2.3
7111	Performing arts companies .....	71	124 796	93 207	34 404	8 563	1 675	1.3	1.3
71111	Theater companies & dinner theaters .....	37	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters .....	37	D	D	D	D	g	D	D
7111101	Opera companies .....	2	D	D	D	D	c	D	D
7111102	Theater companies .....	35	D	D	D	D	f	D	D
71113	Musical groups & artists .....	23	68 903	40 623	18 370	4 435	593	.3	2.2
711130	Musical groups & artists .....	23	68 903	40 623	18 370	4 435	593	.3	2.2
7111301	Symphony orchestras & chamber music organizations .....	6	D	D	D	D	e	D	D
7111309	Other music groups & artists .....	17	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	19	49 384	44 618	6 692	1 625	547	1.5	4.7
71131	Promoters of performing arts, sports, & similar events w/facility .....	5	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	5	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	14	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	14	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
7121	Museums, historical sites, & similar institutions .....	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
71211	Museums .....	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
712110	Museums .....	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
71212	Historical sites .....	15	D	D	D	D	c	D	D
712120	Historical sites .....	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
7139	Other amusement & recreation services .....	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
71391	Golf courses & country clubs .....	23	55 100	53 478	22 358	3 898	874	9.3	.6
713910	Golf courses & country clubs .....	23	55 100	53 478	22 358	3 898	874	9.3	.6
71394	Fitness & recreational sports centers .....	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
713940	Fitness & recreational sports centers .....	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
71399	All other amusement & recreation industries .....	52	21 925	22 079	6 062	1 317	511	40.6	35.7
713990	All other amusement & recreation industries .....	52	21 925	22 079	6 062	1 317	511	40.6	35.7
<b>SHEBOYGAN, WI MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	13	15 248	12 637	3 360	742	298	61.8	1.2
712	Museums, historical sites, & similar institutions .....	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	D	b	D	D
71211	Museums .....	2	D	D	D	D	b	D	D
712110	Museums .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
<b>WAUSAU, WI MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	12	6 321	3 889	1 249	225	94	79.3	3.2
712	Museums, historical sites, & similar institutions .....	2	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	D	b	D	D
71211	Museums .....	2	D	D	D	D	b	D	D
712110	Museums .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	1 554	1 343	747	119	57	26.8	2.1
7139	Other amusement & recreation services .....	7	1 554	1 343	747	119	57	26.8	2.1

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

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE WISCONSIN METROPOLITAN AREAS</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	146	44 049	40 699	13 574	2 373	1 142	34.6	11.0
711	Performing arts, spectator sports, & related industries .....	38	D	D	D	D	c	D	D
7111	Performing arts companies .....	15	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	7	3 876	3 780	1 586	193	31	2.0	—
711110	Theater companies & dinner theaters .....	7	3 876	3 780	1 586	193	31	2.0	—
7113	Promoters of performing arts, sports, & similar events ...	23	6 805	6 251	1 255	166	65	31.5	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil .....	18	4 563	4 155	752	44	33	47.0	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil .....	18	4 563	4 155	752	44	33	47.0	12.8
712	Museums, historical sites, & similar institutions .....	49	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	49	D	D	D	D	c	D	D
71211	Museums .....	34	D	D	D	D	b	D	D
712110	Museums .....	34	D	D	D	D	b	D	D
71212	Historical sites .....	9	4 414	4 408	1 198	207	39	21.9	3.5
712120	Historical sites .....	9	4 414	4 408	1 198	207	39	21.9	3.5
713	Amusement, gambling, & recreation industries .....	59	D	D	D	D	f	D	D
7139	Other amusement & recreation services .....	59	D	D	D	D	f	D	D
71391	Golf courses & country clubs .....	17	9 750	9 331	3 241	470	112	47.0	12.3
713910	Golf courses & country clubs .....	17	9 750	9 331	3 241	470	112	47.0	12.3
71394	Fitness & recreational sports centers .....	25	6 852	6 719	3 001	644	458	24.4	6.8
713940	Fitness & recreational sports centers .....	25	6 852	6 719	3 001	644	458	24.4	6.8
71399	All other amusement & recreation industries .....	17	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ADAMS COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	1 009	257	53	23	91.7	8.3
<b>ASHLAND COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	8	2 341	656	106	39	66.4	29.0
713	Amusement, gambling, & recreation industries .....	8	2 341	656	106	39	66.4	29.0
7139	Other amusement & recreation services .....	8	2 341	656	106	39	66.4	29.0
<b>BARRON COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	19	5 882	1 668	272	130	49.3	1.6
713	Amusement, gambling, & recreation industries .....	16	5 392	1 590	272	130	45.7	.8
7139	Other amusement & recreation services .....	16	5 392	1 590	272	130	45.7	.8
<b>BAYFIELD COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	13	5 888	2 730	453	147	19.8	1.0
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BROWN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>69</b>	<b>126 969</b>	<b>75 984</b>	<b>21 179</b>	<b>940</b>	<b>7.7</b>	<b>.2</b>
711	Performing arts, spectator sports, & related industries .....	15	D	D	D	e	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
711211	Sports teams & clubs .....	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions .....	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	a	D	D
71211	Museums .....	1	D	D	D	a	D	D
712110	Museums .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	52	D	D	D	e	D	D
7139	Other amusement & recreation services .....	46	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
71395	Bowling centers .....	10	4 890	1 791	353	220	15.1	2.9
713950	Bowling centers .....	10	4 890	1 791	353	220	15.1	2.9
71399	All other amusement & recreation industries .....	12	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	b	D	D
<b>BUFFALO COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>1 010</b>	<b>254</b>	<b>18</b>	<b>28</b>	<b>40.4</b>	<b>27.0</b>
<b>BURNETT COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>2 514</b>	<b>824</b>	<b>129</b>	<b>107</b>	<b>38.7</b>	<b>10.3</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
<b>CALUMET COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>4 752</b>	<b>1 079</b>	<b>226</b>	<b>114</b>	<b>52.7</b>	<b>.8</b>
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
<b>CHIPPEWA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>5 042</b>	<b>1 581</b>	<b>235</b>	<b>99</b>	<b>51.6</b>	<b>.2</b>
713	Amusement, gambling, & recreation industries .....	16	5 042	1 581	235	99	51.6	.2
7139	Other amusement & recreation services .....	16	5 042	1 581	235	99	51.6	.2
<b>CLARK COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>1 133</b>	<b>318</b>	<b>67</b>	<b>70</b>	<b>59.9</b>	<b>36.9</b>
<b>COLUMBIA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>36</b>	<b>24 065</b>	<b>6 365</b>	<b>1 040</b>	<b>438</b>	<b>25.0</b>	<b>.7</b>
713	Amusement, gambling, & recreation industries .....	33	22 924	6 150	1 033	437	23.8	.8
7131	Amusement parks & arcades .....	7	13 411	3 331	195	64	5.7	—
71311	Amusement & theme parks .....	3	12 645	3 202	192	59	—	—
713110	Amusement & theme parks .....	3	12 645	3 202	192	59	—	—
7131101	Waterparks .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	26	9 513	2 819	838	373	49.3	1.9
71399	All other amusement & recreation industries .....	10	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	a	D	D
<b>CRAWFORD COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 019</b>	<b>352</b>	<b>61</b>	<b>28</b>	<b>100.0</b>	<b>—</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DANE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>134</b>	<b>76 427</b>	<b>21 401</b>	<b>5 018</b>	<b>2 324</b>	<b>29.4</b>	<b>1.9</b>
711	Performing arts, spectator sports, & related industries .....	41	D	D	D	e	D	D
7111	Performing arts companies .....	9	2 364	625	147	68	17.2	—
71113	Musical groups & artists .....	7	D	D	D	b	D	D
711130	Musical groups & artists .....	7	D	D	D	b	D	D
7111309	Other music groups & artists .....	7	D	D	D	b	D	D
7112	Spectator sports .....	7	4 234	1 018	207	35	5.5	—
71121	Spectator sports .....	7	4 234	1 018	207	35	5.5	—
713	Amusement, gambling, & recreation industries .....	91	63 678	17 462	4 265	1 960	29.9	1.7
7139	Other amusement & recreation services .....	84	D	D	D	g	D	D
71391	Golf courses & country clubs .....	8	7 908	2 843	468	150	34.1	—
713910	Golf courses & country clubs .....	8	7 908	2 843	468	150	34.1	—
71394	Fitness & recreational sports centers .....	30	16 259	5 603	1 360	842	32.7	1.0
713940	Fitness & recreational sports centers .....	30	16 259	5 603	1 360	842	32.7	1.0
7139405	Roller skating rinks .....	2	D	D	D	b	D	D
71395	Bowling centers .....	26	15 373	3 840	1 060	598	29.8	4.3
713950	Bowling centers .....	26	15 373	3 840	1 060	598	29.8	4.3
71399	All other amusement & recreation industries .....	19	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	6	7 513	1 656	431	63	62.7	—
<b>DODGE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>35</b>	<b>11 263</b>	<b>3 268</b>	<b>546</b>	<b>288</b>	<b>38.1</b>	<b>9.4</b>
713	Amusement, gambling, & recreation industries .....	27	10 191	2 923	543	283	35.2	10.3
7139	Other amusement & recreation services .....	26	D	D	D	e	D	D
71391	Golf courses & country clubs .....	9	7 054	2 321	364	175	30.4	5.5
713910	Golf courses & country clubs .....	9	7 054	2 321	364	175	30.4	5.5
<b>DOOR COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>23</b>	<b>13 233</b>	<b>2 608</b>	<b>411</b>	<b>93</b>	<b>16.3</b>	<b>2.6</b>
713	Amusement, gambling, & recreation industries .....	19	12 799	2 491	408	91	14.4	2.7
7139	Other amusement & recreation services .....	16	12 267	2 272	401	88	14.5	2.8
71393	Marinas .....	6	9 055	1 554	303	49	2.8	3.9
713930	Marinas .....	6	9 055	1 554	303	49	2.8	3.9
<b>DOUGLAS COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>20</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
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	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
<b>DUNN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>19</b>	<b>5 323</b>	<b>1 139</b>	<b>171</b>	<b>92</b>	<b>36.4</b>	<b>1.6</b>
713	Amusement, gambling, & recreation industries .....	12	3 955	964	159	78	47.2	2.1
7139	Other amusement & recreation services .....	11	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
<b>EAU CLAIRE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>26</b>	<b>20 984</b>	<b>4 985</b>	<b>1 094</b>	<b>378</b>	<b>9.3</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	10	14 367	3 100	726	126	6.5	—
7111	Performing arts companies .....	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	9 664	1 211	237	38	.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	5	9 664	1 211	237	38	.9	—
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	9 664	1 211	237	38	.9	—
713	Amusement, gambling, & recreation industries .....	16	6 617	1 885	368	252	15.3	—
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
<b>FLORENCE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FOND DU LAC COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	36	8 628	2 697	532	278	25.3	.4
713	Amusement, gambling, & recreation industries .....	34	D	D	D	e	D	D
7139	Other amusement & recreation services .....	32	8 309	2 594	511	259	25.3	.4
71395	Bowling centers .....	9	2 807	727	196	151	28.9	—
713950	Bowling centers .....	9	2 807	727	196	151	28.9	—
<b>FOREST COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	c	D	D
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	2 814	389	34	13	41.5	—
<b>GRANT COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	16	2 837	765	137	101	80.2	9.9
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
<b>GREEN COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	12	2 216	555	115	42	60.6	9.6
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>GREEN LAKE COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	10	4 668	991	111	43	39.8	2.5
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>IOWA COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	9	9 427	2 042	346	168	11.0	.3
712	Museums, historical sites, & similar institutions .....	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	b	D	D
71211	Museums .....	1	D	D	D	b	D	D
712110	Museums .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>IRON COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>JACKSON COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>JEFFERSON COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	33	23 009	5 936	1 223	496	20.6	.4
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	e	D	D
7111	Performing arts companies .....	4	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	e	D	D
7111103	Dinner theaters .....	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	25	D	D	D	c	D	D
7139	Other amusement & recreation services .....	25	D	D	D	c	D	D
71395	Bowling centers .....	10	D	D	D	b	D	D
713950	Bowling centers .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JUNEAU COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>6 001</b>	<b>1 762</b>	<b>169</b>	<b>71</b>	<b>28.6</b>	<b>3.5</b>
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71119	Other performing arts companies .....	1	D	D	D	b	D	D
711190	Other performing arts companies .....	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>KENOSHA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>47</b>	<b>53 542</b>	<b>12 743</b>	<b>2 701</b>	<b>1 073</b>	<b>9.8</b>	<b>4.9</b>
711	Performing arts, spectator sports, & related industries .....	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies .....	3	D	D	D	a	D	D
71119	Other performing arts companies .....	2	D	D	D	a	D	D
711190	Other performing arts companies .....	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	2	D	D	D	a	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services .....	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers .....	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers .....	5	D	D	D	c	D	D
713950	Bowling centers .....	5	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D
<b>KEWAUNEE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>2 899</b>	<b>429</b>	<b>67</b>	<b>90</b>	<b>23.9</b>	<b>-</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>LA CROSSE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>41</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	31	D	D	D	e	D	D
7139	Other amusement & recreation services .....	31	D	D	D	e	D	D
71391	Golf courses & country clubs .....	7	D	D	D	c	D	D
713910	Golf courses & country clubs .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 400	781	142	120	21.6	-
713940	Fitness & recreational sports centers .....	5	2 400	781	142	120	21.6	-
<b>LAFAYETTE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>563</b>	<b>135</b>	<b>30</b>	<b>24</b>	<b>35.2</b>	<b>62.7</b>
<b>LANGLADE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>1 388</b>	<b>389</b>	<b>64</b>	<b>26</b>	<b>99.1</b>	<b>.9</b>
<b>LINCOLN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>3 068</b>	<b>767</b>	<b>170</b>	<b>120</b>	<b>63.0</b>	<b>-</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
<b>MANITOWOC COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>17</b>	<b>5 106</b>	<b>1 135</b>	<b>215</b>	<b>130</b>	<b>33.7</b>	<b>64.1</b>
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARATHON COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>40</b>	<b>16 795</b>	<b>3 809</b>	<b>992</b>	<b>517</b>	<b>26.3</b>	<b>6.4</b>
713	Amusement, gambling, & recreation industries	38	D	D	D	f	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	b	D	D
71395	Bowling centers	12	4 097	1 102	307	166	27.3	—
713950	Bowling centers	12	4 097	1 102	307	166	27.3	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
<b>MARINETTE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>11</b>	<b>4 776</b>	<b>902</b>	<b>187</b>	<b>66</b>	<b>55.1</b>	<b>.4</b>
713	Amusement, gambling, & recreation industries	11	4 776	902	187	66	55.1	.4
7139	Other amusement & recreation services	10	D	D	D	b	D	D
<b>MARQUETTE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>8</b>	<b>2 435</b>	<b>458</b>	<b>101</b>	<b>38</b>	<b>79.1</b>	<b>—</b>
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
<b>MILWAUKEE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>181</b>	<b>420 932</b>	<b>102 541</b>	<b>25 991</b>	<b>3 119</b>	<b>6.4</b>	<b>1.9</b>
711	Performing arts, spectator sports, & related industries	73	D	D	D	f	D	D
7111	Performing arts companies	27	7 791	2 571	899	282	27.2	29.5
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
71113	Musical groups & artists	17	D	D	D	b	D	D
711130	Musical groups & artists	17	D	D	D	b	D	D
7111309	Other music groups & artists	16	D	D	D	b	D	D
7112	Spectator sports	12	92 002	71 224	18 711	447	1.5	.6
71121	Spectator sports	12	92 002	71 224	18 711	447	1.5	.6
711211	Sports teams & clubs	7	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	11	11 955	1 412	236	64	19.4	17.1
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	107	305 113	25 917	5 872	2 232	6.7	.9
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132901	Slot machine operators	1	D	D	D	e	D	D
7139	Other amusement & recreation services	98	D	D	D	g	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	32	23 166	5 901	1 421	702	12.0	4.9
713940	Fitness & recreational sports centers	32	23 166	5 901	1 421	702	12.0	4.9
71395	Bowling centers	32	D	D	D	f	D	D
713950	Bowling centers	32	D	D	D	f	D	D
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
<b>MONROE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>9</b>	<b>2 435</b>	<b>566</b>	<b>81</b>	<b>54</b>	<b>73.5</b>	<b>26.5</b>
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
<b>OCONTO COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>14</b>	<b>5 486</b>	<b>1 081</b>	<b>177</b>	<b>75</b>	<b>75.7</b>	<b>17.4</b>
713	Amusement, gambling, & recreation industries	14	5 486	1 081	177	75	75.7	17.4
7139	Other amusement & recreation services	14	5 486	1 081	177	75	75.7	17.4
71394	Fitness & recreational sports centers	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers	1	D	D	D	a	D	D

See footnotes at end of table.



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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ONEIDA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>30</b>	<b>13 203</b>	<b>2 307</b>	<b>330</b>	<b>134</b>	<b>41.8</b>	<b>17.7</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7111	Performing arts companies .....	2	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 .....	22	9 384	1 568	208	98	55.7	15.1
7139	Other amusement & recreation services .....	21	D	D	D	b	D	D
71393	Marinas .....	3	D	D	D	a	D	D
713930	Marinas .....	3	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	5	1 811	319	54	13	87.7	—
713990	All other amusement & recreation industries .....	5	1 811	319	54	13	87.7	—
<b>OUTAGAMIE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>42</b>	<b>18 822</b>	<b>4 920</b>	<b>784</b>	<b>527</b>	<b>31.8</b>	<b>2.7</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
7111	Performing arts companies .....	3	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	32	D	D	D	e	D	D
7139	Other amusement & recreation services .....	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D
<b>OZAUKEE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>26</b>	<b>13 511</b>	<b>3 811</b>	<b>723</b>	<b>276</b>	<b>32.1</b>	<b>12.1</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	20	D	D	D	e	D	D
7139	Other amusement & recreation services .....	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	4 436	1 261	300	133	39.1	—
713940	Fitness & recreational sports centers .....	9	4 436	1 261	300	133	39.1	—
<b>PEPIN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PIERCE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>3 070</b>	<b>801</b>	<b>106</b>	<b>47</b>	<b>25.2</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	3 070	801	106	47	25.2	—
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>POLK COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>17</b>	<b>5 938</b>	<b>1 849</b>	<b>507</b>	<b>387</b>	<b>76.1</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	15	D	D	D	e	D	D
7139	Other amusement & recreation services .....	14	5 580	1 727	495	384	74.6	—
<b>PORTAGE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>19</b>	<b>12 274</b>	<b>3 175</b>	<b>514</b>	<b>276</b>	<b>20.4</b>	<b>24.4</b>
711	Performing arts, spectator sports, & related industries .....	6	1 758	208	12	4	6.3	18.1
713	Amusement, gambling, & recreation industries .....	13	10 516	2 967	502	272	22.7	25.4
7139	Other amusement & recreation services .....	12	D	D	D	e	D	D
71391	Golf courses & country clubs .....	3	5 159	1 681	342	157	D	—
713910	Golf courses & country clubs .....	3	5 159	1 681	342	157	D	—
<b>PRICE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>1 221</b>	<b>270</b>	<b>51</b>	<b>26</b>	<b>100.0</b>	<b>—</b>

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RACINE COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>40</b>	<b>19 388</b>	<b>5 059</b>	<b>1 050</b>	<b>446</b>	<b>31.4</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	33	16 953	4 171	880	412	23.2	1.4
7139	Other amusement & recreation services .....	31	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	5 085	1 539	236	80	33.4	2.2
713910	Golf courses & country clubs .....	6	5 085	1 539	236	80	33.4	2.2
71393	Marinas .....	4	3 592	376	72	19	10.6	—
713930	Marinas .....	4	3 592	376	72	19	10.6	—
71394	Fitness & recreational sports centers .....	9	1 711	655	158	104	33.8	5.9
713940	Fitness & recreational sports centers .....	9	1 711	655	158	104	33.8	5.9
71395	Bowling centers .....	6	4 088	1 231	365	175	26.5	—
713950	Bowling centers .....	6	4 088	1 231	365	175	26.5	—
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>RICHLAND COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>776</b>	<b>147</b>	<b>38</b>	<b>32</b>	<b>64.4</b>	<b>—</b>
<b>ROCK COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>33</b>	<b>15 676</b>	<b>4 080</b>	<b>811</b>	<b>436</b>	<b>47.5</b>	<b>2.3</b>
713	Amusement, gambling, & recreation industries .....	29	14 568	3 700	738	386	46.3	.1
7139	Other amusement & recreation services .....	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
71395	Bowling centers .....	9	4 433	1 213	334	189	55.9	—
713950	Bowling centers .....	9	4 433	1 213	334	189	55.9	—
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	2	D	D	D	b	D	D
<b>RUSK COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>561</b>	<b>131</b>	<b>27</b>	<b>33</b>	<b>97.3</b>	<b>2.7</b>
<b>ST. CROIX COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>24</b>	<b>15 161</b>	<b>4 337</b>	<b>830</b>	<b>301</b>	<b>39.7</b>	<b>1.2</b>
711	Performing arts, spectator sports, & related industries .....	4	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
713	Amusement, gambling, & recreation industries .....	20	D	D	D	c	D	D
7139	Other amusement & recreation services .....	20	D	D	D	c	D	D
71391	Golf courses & country clubs .....	9	5 133	1 723	216	88	80.5	1.2
713910	Golf courses & country clubs .....	9	5 133	1 723	216	88	80.5	1.2
71399	All other amusement & recreation industries .....	4	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	a	D	D
<b>SAUK COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>40</b>	<b>23 955</b>	<b>5 193</b>	<b>819</b>	<b>406</b>	<b>32.6</b>	<b>2.8</b>
711	Performing arts, spectator sports, & related industries .....	6	1 614	287	30	27	35.5	—
713	Amusement, gambling, & recreation industries .....	31	21 254	4 708	780	370	32.1	3.2
7131	Amusement parks & arcades .....	6	6 115	1 359	32	48	13.2	—
7139	Other amusement & recreation services .....	25	15 139	3 349	748	322	39.7	4.5
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>SAWYER COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>17</b>	<b>22 689</b>	<b>8 084</b>	<b>1 463</b>	<b>439</b>	<b>12.6</b>	<b>6.7</b>
713	Amusement, gambling, & recreation industries .....	14	21 626	7 847	1 442	411	11.3	7.1
7132	Gambling industries .....	2	D	D	D	e	D	D
71329	Other gambling industries .....	2	D	D	D	e	D	D
713290	Other gambling industries .....	2	D	D	D	e	D	D
7132901	Slot machine operators .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SHAWANO COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>19</b>	<b>22 577</b>	<b>8 976</b>	<b>2 151</b>	<b>740</b>	<b>6.6</b>	<b>10.9</b>
713	Amusement, gambling, & recreation industries .....	18	D	D	D	f	D	D
7132	Gambling industries .....	2	D	D	D	f	D	D
71329	Other gambling industries .....	2	D	D	D	f	D	D
713290	Other gambling industries .....	2	D	D	D	f	D	D
7139	Other amusement & recreation services .....	16	D	D	D	b	D	D
<b>SHEBOYGAN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>29</b>	<b>26 254</b>	<b>6 306</b>	<b>1 096</b>	<b>698</b>	<b>15.3</b>	<b>-</b>
711	Performing arts, spectator sports, & related industries .....	6	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 .....	23	D	D	D	f	D	D
7139	Other amusement & recreation services .....	21	D	D	D	f	D	D
71391	Golf courses & country clubs .....	7	12 919	2 783	377	332	13.5	-
713910	Golf courses & country clubs .....	7	12 919	2 783	377	332	13.5	-
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>TAYLOR COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>940</b>	<b>228</b>	<b>72</b>	<b>43</b>	<b>29.8</b>	<b>10.5</b>
<b>TREMPEALEAU COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>1 039</b>	<b>329</b>	<b>47</b>	<b>33</b>	<b>73.4</b>	<b>-</b>
<b>VERNON COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>1 282</b>	<b>389</b>	<b>76</b>	<b>33</b>	<b>30.3</b>	<b>-</b>
<b>VILAS COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>17</b>	<b>11 959</b>	<b>2 119</b>	<b>397</b>	<b>161</b>	<b>16.4</b>	<b>14.2</b>
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71393	Marinas .....	4	7 273	783	195	41	8.9	-
713930	Marinas .....	4	7 273	783	195	41	8.9	-
<b>WALWORTH COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>47</b>	<b>35 877</b>	<b>11 692</b>	<b>2 073</b>	<b>585</b>	<b>14.0</b>	<b>2.7</b>
711	Performing arts, spectator sports, & related industries .....	12	11 155	3 453	757	249	2.7	1.0
7112	Spectator sports .....	7	D	D	D	c	D	D
71121	Spectator sports .....	7	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	35	24 722	8 239	1 316	336	19.1	3.5
7139	Other amusement & recreation services .....	33	D	D	D	e	D	D
71391	Golf courses & country clubs .....	8	13 678	5 011	546	179	14.8	-
713910	Golf courses & country clubs .....	8	13 678	5 011	546	179	14.8	-
71393	Marinas .....	9	6 239	2 247	533	67	14.2	-
713930	Marinas .....	9	6 239	2 247	533	67	14.2	-
71399	All other amusement & recreation industries .....	7	1 941	374	88	17	5.8	40.9
713990	All other amusement & recreation industries .....	7	1 941	374	88	17	5.8	40.9
<b>WASHBURN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>7 138</b>	<b>1 018</b>	<b>152</b>	<b>49</b>	<b>70.2</b>	<b>.2</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	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
<b>WASHINGTON COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>36</b>	<b>14 968</b>	<b>4 011</b>	<b>1 070</b>	<b>723</b>	<b>18.9</b>	<b>8.2</b>
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	27	D	D	D	f	D	D
7139	Other amusement & recreation services .....	27	D	D	D	f	D	D
71391	Golf courses & country clubs .....	10	6 300	1 964	428	109	10.1	17.6
713910	Golf courses & country clubs .....	10	6 300	1 964	428	109	10.1	17.6

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WAUKESHA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>119</b>	<b>64 613</b>	<b>17 384</b>	<b>3 546</b>	<b>1 571</b>	<b>25.0</b>	<b>4.2</b>
711	Performing arts, spectator sports, & related industries .....	32	10 157	2 887	524	174	10.4	3.0
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	21	D	D	D	c	D	D
71151	Independent artists, writers, & performers .....	21	D	D	D	c	D	D
711510	Independent artists, writers, & performers .....	21	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	87	54 456	14 497	3 022	1 397	27.7	4.4
7139	Other amusement & recreation services .....	82	D	D	D	g	D	D
71391	Golf courses & country clubs .....	20	16 090	4 847	629	179	34.0	1.0
713910	Golf courses & country clubs .....	20	16 090	4 847	629	179	34.0	1.0
71394	Fitness & recreational sports centers .....	20	12 492	4 457	1 099	550	16.6	.4
713940	Fitness & recreational sports centers .....	20	12 492	4 457	1 099	550	16.6	.4
7139405	Roller skating rinks .....	4	1 377	399	120	62	35.3	4.0
71395	Bowling centers .....	18	D	D	D	e	D	D
713950	Bowling centers .....	18	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	21	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
<b>WAUPACA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>27</b>	<b>8 841</b>	<b>2 063</b>	<b>309</b>	<b>150</b>	<b>52.6</b>	<b>15.2</b>
713	Amusement, gambling, & recreation industries .....	24	D	D	D	c	D	D
7139	Other amusement & recreation services .....	24	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
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
<b>WAUSHARA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>2 803</b>	<b>691</b>	<b>194</b>	<b>204</b>	<b>81.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	2 803	691	194	204	81.0	—
7139	Other amusement & recreation services .....	9	2 803	691	194	204	81.0	—
<b>WINNEBAGO COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>54</b>	<b>25 085</b>	<b>5 462</b>	<b>1 068</b>	<b>505</b>	<b>14.7</b>	<b>8.5</b>
711	Performing arts, spectator sports, & related industries .....	12	4 823	388	49	17	2.0	—
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	42	20 262	5 074	1 019	488	17.7	10.6
7139	Other amusement & recreation services .....	41	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	4 270	1 731	314	222	1.2	47.3
713940	Fitness & recreational sports centers .....	10	4 270	1 731	314	222	1.2	47.3
71395	Bowling centers .....	8	2 992	786	226	154	42.8	1.0
713950	Bowling centers .....	8	2 992	786	226	154	42.8	1.0
71399	All other amusement & recreation industries .....	9	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
<b>WOOD COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>21</b>	<b>7 056</b>	<b>1 701</b>	<b>334</b>	<b>190</b>	<b>24.3</b>	<b>.2</b>
713	Amusement, gambling, & recreation industries .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	19	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>ALGOMA, WI</b>							
	Arts, entertainment, & recreation .....	3	797	224	38	69	D	—
<b>71</b>	<b>ALLOUEZ, WI</b>							
	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>71</b>	<b>ALTOONA, WI</b>							
	Arts, entertainment, & recreation .....	3	1 887	622	105	109	D	—
<b>71</b>	<b>AMERY, WI</b>							
	Arts, entertainment, & recreation .....	3	757	173	17	6	100.0	—
<b>71</b>	<b>ANTIGO, WI</b>							
	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>71</b>	<b>APPLETON, WI *</b>							
	Arts, entertainment, & recreation .....	18	8 741	1 980	302	195	24.3	19.4
711	Performing arts, spectator sports, & related industries .....	6	3 842	638	108	47	2.5	—
7111	Performing arts companies .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	12	4 899	1 342	194	148	41.5	34.7
7139	Other amusement & recreation services .....	11	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
<b>71</b>	<b>APPLETON, WI (OUTAGAMIE COUNTY PART) *</b>							
	Arts, entertainment, & recreation .....	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
7111	Performing arts companies .....	3	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
<b>71</b>	<b>APPLETON, WI (WINNEBAGO COUNTY PART) *</b>							
	Arts, entertainment, & recreation .....	4	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 .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>71</b>	<b>ASHLAND, WI</b>							
	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>71</b>	<b>ASHWAUBENON, WI</b>							
	Arts, entertainment, & recreation .....	13	17 094	4 453	1 018	449	6.1	.4
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	2	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
71211	Museums .....	1	D	D	D	a	D	D
712110	Museums .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	1 387	508	101	94	75.2	—
713940	Fitness & recreational sports centers .....	5	1 387	508	101	94	75.2	—
<b>71</b>	<b>BARABOO, WI</b>							
	Arts, entertainment, & recreation .....	3	935	286	56	31	47.3	52.7
<b>71</b>	<b>BARRON, WI</b>							
	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BEAVER DAM, WI</b>								
71	Arts, entertainment, & recreation .....	9	1 435	366	78	49	24.6	26.8
<b>BELOIT, WI</b>								
71	Arts, entertainment, & recreation .....	4	2 566	732	174	57	32.4	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>BERLIN, WI *</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BERLIN, WI (GREEN LAKE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BLOOMER, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 847	616	50	20	100.0	—
713	Amusement, gambling, & recreation industries .....	4	1 847	616	50	20	100.0	—
7139	Other amusement & recreation services .....	4	1 847	616	50	20	100.0	—
<b>BOSCOBEL, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BRILLION, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>BRODHEAD, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BROOKFIELD, WI</b>								
71	Arts, entertainment, & recreation .....	17	10 669	3 586	828	429	11.3	—
711	Performing arts, spectator sports, & related industries .....	7	1 996	864	183	60	17.3	—
713	Amusement, gambling, & recreation industries .....	10	8 673	2 722	645	369	9.9	—
7139	Other amusement & recreation services .....	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	5 108	1 861	461	247	—	—
713940	Fitness & recreational sports centers .....	4	5 108	1 861	461	247	—	—
<b>BROWN DEER, WI</b>								
71	Arts, entertainment, & recreation .....	6	5 321	571	140	43	21.1	.5
711	Performing arts, spectator sports, & related industries .....	3	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
<b>BURLINGTON, WI *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	D	D	D	a	D	D
<b>BURLINGTON, WI (RACINE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	D	D	D	a	D	D
<b>CALEDONIA TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	8	1 977	577	87	51	27.2	2.4
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>CEDARBURG, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 011	282	64	30	35.7	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHILTON, WI</b>								
71	Arts, entertainment, & recreation .....	4	720	160	29	25	96.7	3.3
<b>CHIPPEWA FALLS, WI</b>								
71	Arts, entertainment, & recreation .....	8	2 406	794	146	55	18.0	—
713	Amusement, gambling, & recreation industries .....	8	2 406	794	146	55	18.0	—
7139	Other amusement & recreation services .....	8	2 406	794	146	55	18.0	—
<b>CLINTONVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>COLUMBUS, WI *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>COLUMBUS, WI (COLUMBIA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CROSS PLAINS, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CUDAHY, WI</b>								
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
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>DE FOREST, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DELAFIELD, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>DELAVAN, WI</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	c	D	D
7112	Spectator sports .....	3	D	D	D	c	D	D
71121	Spectator sports .....	3	D	D	D	c	D	D
<b>DE PERE, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>DODGEVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>EAU CLAIRE, WI *</b>								
71	Arts, entertainment, & recreation .....	20	14 862	3 798	889	230	11.2	—
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
<b>EAU CLAIRE, WI (CHIPPEWA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>EAU CLAIRE, WI (EAU CLAIRE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	18	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	4	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
<b>EDGERTON, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ELKHORN, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ELLSWORTH, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ELM GROVE, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>EVANSVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>FITCHBURG, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>FOND DU LAC, WI</b>								
71	Arts, entertainment, & recreation .....	19	5 329	1 874	366	180	10.9	.3
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	5 010	1 771	345	161	10.0	.3
<b>FORT ATKINSON, WI</b>								
71	Arts, entertainment, & recreation .....	8	16 301	4 348	945	352	7.5	.3
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	e	D	D
7111	Performing arts companies .....	2	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	e	D	D
7111103	Dinner theaters .....	1	D	D	D	e	D	D
<b>FOX POINT, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>FRANKLIN, WI</b>								
71	Arts, entertainment, & recreation .....	7	2 101	604	177	100	28.0	13.8
<b>GERMANTOWN, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 239	388	12	3	29.8	70.2
<b>GLENDALE, WI</b>								
71	Arts, entertainment, & recreation .....	7	5 849	1 736	492	180	26.6	—
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	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
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GRAFTON, WI</b>								
71	Arts, entertainment, & recreation .....	4	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
<b>GRAND CHUTE TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	11	6 934	1 732	306	195	15.3	5.8
711	Performing arts, spectator sports, & related industries .....	3	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
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
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
<b>GREEN BAY, WI</b>								
71	Arts, entertainment, & recreation .....	31	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	8	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
711211	Sports teams & clubs .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	22	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
<b>GREENDALE, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 750	294	75	51	12.5	—
713	Amusement, gambling, & recreation industries .....	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
<b>GREENFIELD, WI</b>								
71	Arts, entertainment, & recreation .....	13	6 064	1 728	323	163	10.3	15.6
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 .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	2 149	505	94	57	8.3	12.5
713990	All other amusement & recreation industries .....	4	2 149	505	94	57	8.3	12.5
<b>HARTFORD, WI *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HARTFORD, WI (WASHINGTON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HARTLAND, WI</b>								
71	Arts, entertainment, & recreation .....	3	3 950	869	233	114	D	36.5
713	Amusement, gambling, & recreation industries .....	3	3 950	869	233	114	D	36.5
7139	Other amusement & recreation services .....	3	3 950	869	233	114	D	36.5
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>HOLMEN, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>HORICON, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>HOWARD, WI</b>								
71	Arts, entertainment, & recreation .....	6	865	161	46	27	100.0	—
<b>HOWARDS GROVE, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HUDSON, WI</b>								
71	Arts, entertainment, & recreation .....	4	3 597	987	211	47	23.1	—
713	Amusement, gambling, & recreation industries .....	4	3 597	987	211	47	23.1	—
7139	Other amusement & recreation services .....	4	3 597	987	211	47	23.1	—
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>JACKSON, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>JANESVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	16	7 911	2 169	461	242	26.3	4.5
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
<b>JEFFERSON, WI</b>								
71	Arts, entertainment, & recreation .....	6	2 135	341	41	30	56.5	.3
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>KAUKAUNA, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KENOSHA, WI</b>								
71	Arts, entertainment, & recreation .....	25	37 766	8 983	1 803	703	4.7	5.2
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	e	D	D
7112	Spectator sports .....	4	D	D	D	e	D	D
71121	Spectator sports .....	4	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	e	D	D
7139	Other amusement & recreation services .....	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers .....	10	3 079	935	157	162	36.7	63.3
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
<b>KEWASKUM, WI *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KEWASKUM, WI (WASHINGTON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KEWAUNEE, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>KIMBERLY, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LA CROSSE, WI</b>								
71	Arts, entertainment, & recreation .....	23	9 457	3 884	999	465	18.1	3.4
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	20	D	D	D	e	D	D
7139	Other amusement & recreation services .....	20	D	D	D	e	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
<b>LADYSMITH, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAKE GENEVA, WI</b>								
71	Arts, entertainment, & recreation .....	9	9 033	3 334	401	140	14.0	.9
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	b	D	D
713910	Golf courses & country clubs .....	3	D	D	D	b	D	D
<b>LAKE MILLS, WI</b>								
71	Arts, entertainment, & recreation .....	5	877	211	45	18	72.3	4.6
<b>LANCASTER, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LITTLE CHUTE, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>LODI, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MCFARLAND, WI</b>								
71	Arts, entertainment, & recreation .....	3	793	162	51	34	D	12.0
<b>MADISON, WI</b>								
71	Arts, entertainment, & recreation .....	75	49 233	14 204	3 350	1 475	27.3	.7
711	Performing arts, spectator sports, & related industries .....	28	8 031	3 168	643	325	33.5	2.5
7111	Performing arts companies .....	8	D	D	D	b	D	D
71113	Musical groups & artists .....	6	D	D	D	b	D	D
711130	Musical groups & artists .....	6	D	D	D	b	D	D
7111309	Other music groups & artists .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	47	41 202	11 036	2 707	1 150	26.1	.3
7139	Other amusement & recreation services .....	41	D	D	D	g	D	D
71394	Fitness & recreational sports centers .....	19	11 178	3 765	883	489	43.2	—
713940	Fitness & recreational sports centers .....	19	11 178	3 765	883	489	43.2	—
7139405	Roller skating rinks .....	2	D	D	D	b	D	D
71395	Bowling centers .....	9	7 639	1 947	544	325	23.4	—
713950	Bowling centers .....	9	7 639	1 947	544	325	23.4	—
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
7139905	Coin-operated amusement devices (except slot machine operation) .....	4	D	D	D	b	D	D
<b>MANITOWOC, WI</b>								
71	Arts, entertainment, & recreation .....	10	3 791	718	150	86	13.7	86.3
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>MARINETTE, WI</b>								
71	Arts, entertainment, & recreation .....	5	3 699	663	145	44	42.6	—
713	Amusement, gambling, & recreation industries .....	5	3 699	663	145	44	42.6	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>MARSHALL, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MARSHFIELD, WI *</b>								
71	Arts, entertainment, & recreation .....	7	3 110	658	151	67	25.7	.4
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>MARSHFIELD, WI (MARATHON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MARSHFIELD, WI (WOOD COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MAUSTON, WI</b>								
71	Arts, entertainment, & recreation .....	3	1 096	170	33	24	90.4	9.6
<b>MAYVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	4	827	240	42	26	77.3	22.7
<b>MEDFORD, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>MENASHA, WI *</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	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
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
<b>MENASHA, WI (WINNEBAGO COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	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
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
<b>MENASHA TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	7	4 085	1 034	244	123	22.9	—
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	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
<b>MENOMONEE FALLS, WI</b>								
71	Arts, entertainment, & recreation .....	9	8 020	1 756	201	105	10.5	1.5
713	Amusement, gambling, & recreation industries .....	5	7 175	1 205	191	101	11.2	—
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
<b>MENOMONIE, WI</b>								
71	Arts, entertainment, & recreation .....	9	1 434	304	67	59	57.3	5.9
<b>MEQUON, WI</b>								
71	Arts, entertainment, & recreation .....	8	3 808	1 071	254	101	37.6	—
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 .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>MERRILL, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>MIDDLETON, WI</b>								
71	Arts, entertainment, & recreation .....	10	6 652	2 223	435	174	22.1	—
713	Amusement, gambling, & recreation industries .....	10	6 652	2 223	435	174	22.1	—
7139	Other amusement & recreation services .....	10	6 652	2 223	435	174	22.1	—
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>MILTON, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MILWAUKEE, WI *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>90</b>	<b>368 763</b>	<b>90 711</b>	<b>23 143</b>	<b>1 781</b>	<b>5.0</b>	<b>.9</b>
711	Performing arts, spectator sports, & related industries .....	42	D	D	D	f	D	D
7111	Performing arts companies .....	20	7 042	2 429	851	251	30.1	23.7
71111	Theater companies & dinner theaters .....	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	8	D	D	D	c	D	D
71113	Musical groups & artists .....	10	D	D	D	b	D	D
711130	Musical groups & artists .....	10	D	D	D	b	D	D
7111309	Other music groups & artists .....	9	D	D	D	b	D	D
7112	Spectator sports .....	5	83 318	70 073	18 445	377	—	—
71121	Spectator sports .....	5	83 318	70 073	18 445	377	—	—
711211	Sports teams & clubs .....	5	83 318	70 073	18 445	377	—	—
7112119	Other professional sports clubs .....	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	4	4 665	529	34	4	18.7	6.7
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	47	271 894	17 138	3 686	1 098	5.5	.3
7132	Gambling industries .....	1	D	D	D	e	D	D
71329	Other gambling industries .....	1	D	D	D	e	D	D
713290	Other gambling industries .....	1	D	D	D	e	D	D
7132901	Slot machine operators .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	44	D	D	D	f	D	D
71393	Marinas .....	5	D	D	D	b	D	D
713930	Marinas .....	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
71395	Bowling centers .....	17	D	D	D	e	D	D
713950	Bowling centers .....	17	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	9	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides .....	1	D	D	D	a	D	D
<b>MILWAUKEE, WI (MILWAUKEE COUNTY PART) *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>90</b>	<b>368 763</b>	<b>90 711</b>	<b>23 143</b>	<b>1 781</b>	<b>5.0</b>	<b>.9</b>
711	Performing arts, spectator sports, & related industries .....	42	D	D	D	f	D	D
7111	Performing arts companies .....	20	7 042	2 429	851	251	30.1	23.7
71111	Theater companies & dinner theaters .....	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	8	D	D	D	c	D	D
71113	Musical groups & artists .....	10	D	D	D	b	D	D
711130	Musical groups & artists .....	10	D	D	D	b	D	D
7111309	Other music groups & artists .....	9	D	D	D	b	D	D
7112	Spectator sports .....	5	83 318	70 073	18 445	377	—	—
71121	Spectator sports .....	5	83 318	70 073	18 445	377	—	—
711211	Sports teams & clubs .....	5	83 318	70 073	18 445	377	—	—
7112119	Other professional sports clubs .....	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	4	4 665	529	34	4	18.7	6.7
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	47	271 894	17 138	3 686	1 098	5.5	.3
7132	Gambling industries .....	1	D	D	D	e	D	D
71329	Other gambling industries .....	1	D	D	D	e	D	D
713290	Other gambling industries .....	1	D	D	D	e	D	D
7132901	Slot machine operators .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	44	D	D	D	f	D	D
71393	Marinas .....	5	D	D	D	b	D	D
713930	Marinas .....	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
71395	Bowling centers .....	17	D	D	D	e	D	D
713950	Bowling centers .....	17	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	9	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides .....	1	D	D	D	a	D	D
<b>MINERAL POINT, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>MONONA, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>2 826</b>	<b>611</b>	<b>168</b>	<b>43</b>	<b>68.3</b>	<b>3.0</b>
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MONROE, WI</b>								
71	Arts, entertainment, & recreation .....	5	1 463	366	74	26	54.9	—
<b>MOSINEE, WI</b>								
71	Arts, entertainment, & recreation .....	3	1 125	267	26	14	D	78.5
<b>MOUNT HOREB, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MOUNT PLEASANT TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>MUKWONAGO, WI *</b>								
71	Arts, entertainment, & recreation .....	4	1 495	506	67	28	10.4	3.7
<b>MUKWONAGO, WI (WAUKESHA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	4	1 495	506	67	28	10.4	3.7
<b>MUSKEGO, WI</b>								
71	Arts, entertainment, & recreation .....	7	3 100	988	159	81	85.5	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>NEENAH, WI</b>								
71	Arts, entertainment, & recreation .....	6	991	327	58	51	55.0	16.2
<b>NEILLSVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>NEKOOSA, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NEW BERLIN, WI</b>								
71	Arts, entertainment, & recreation .....	10	4 297	1 480	303	184	28.9	3.6
713	Amusement, gambling, & recreation industries .....	7	3 999	1 364	283	169	23.6	3.9
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
<b>NEW HOLSTEIN, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>NEW LONDON, WI *</b>								
71	Arts, entertainment, & recreation .....	5	510	207	29	15	88.4	4.9
<b>NEW LONDON, WI (WAUPACA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	5	510	207	29	15	88.4	4.9
<b>NEW RICHMOND, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 829	440	65	23	84.8	6.3
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
<b>OAK CREEK, WI</b>								
71	Arts, entertainment, & recreation .....	9	2 130	544	89	52	3.2	22.9
713	Amusement, gambling, & recreation industries .....	6	1 822	500	88	50	—	13.7
7139	Other amusement & recreation services .....	6	1 822	500	88	50	—	13.7
<b>OCONOMOWOC, WI</b>								
71	Arts, entertainment, & recreation .....	10	3 252	1 020	177	71	33.0	3.4
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D

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<b>OCONTO, WI</b>								
71	Arts, entertainment, & recreation .....	3	638	105	18	16	D	—
<b>OMRO, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ONALASKA, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>OREGON, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>OSHKOSH, WI</b>								
71	Arts, entertainment, & recreation .....	22	8 597	1 912	384	212	12.8	2.2
713	Amusement, gambling, & recreation industries .....	17	7 695	1 765	375	205	14.2	2.4
7139	Other amusement & recreation services .....	17	7 695	1 765	375	205	14.2	2.4
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
<b>PARK FALLS, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PESHTIGO, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PEWAUKEE TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	5	8 386	1 283	374	97	—	—
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>PEWAUKEE, WI</b>								
71	Arts, entertainment, & recreation .....	5	2 811	453	101	45	30.8	11.3
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>PLATTEVILLE, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>PLEASANT PRAIRIE, WI</b>								
71	Arts, entertainment, & recreation .....	7	4 266	799	78	16	23.8	4.7
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
7111	Performing arts companies .....	2	D	D	D	a	D	D
71119	Other performing arts companies .....	2	D	D	D	a	D	D
711190	Other performing arts companies .....	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	2	D	D	D	a	D	D
<b>PLOVER, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>PLYMOUTH, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 055	189	8	4	91.3	—
<b>PORTAGE, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 070	318	63	37	100.0	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORT WASHINGTON, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
<b>PRAIRIE DU CHIEN, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PRAIRIE DU SAC, WI</b>								
71	Arts, entertainment, & recreation .....	3	357	37	14	15	47.6	52.4
<b>PRESCOTT, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>RACINE, WI</b>								
71	Arts, entertainment, & recreation .....	14	6 055	1 398	385	150	27.1	.3
713	Amusement, gambling, & recreation industries .....	14	6 055	1 398	385	150	27.1	.3
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
<b>REEDSBURG, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>RHINELANDER, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>RICE LAKE, WI</b>								
71	Arts, entertainment, & recreation .....	5	1 602	378	73	45	72.5	—
<b>RICHFIELD TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	5	2 770	640	105	38	4.1	4.0
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>RICHLAND CENTER, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>RIPON, WI</b>								
71	Arts, entertainment, & recreation .....	5	440	79	21	22	96.6	3.4
<b>RIVER FALLS, WI *</b>								
71	Arts, entertainment, & recreation .....	6	1 864	546	103	78	100.0	—
713	Amusement, gambling, & recreation industries .....	6	1 864	546	103	78	100.0	—
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>RIVER FALLS, WI (PIERCE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>RIVER FALLS, WI (ST. CROIX COUNTY PART) *</b>								
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
<b>ROTHSCHILD, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>ST. FRANCIS, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>SAUK CITY, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAUKVILLE, WI</b>								
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
<b>SEYMOUR, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SHAWANO, WI</b>								
71	Arts, entertainment, & recreation .....	7	1 214	213	53	34	77.8	—
<b>SHEBOYGAN, WI</b>								
71	Arts, entertainment, & recreation .....	9	2 389	588	166	99	19.2	—
713	Amusement, gambling, & recreation industries .....	6	2 243	577	166	99	15.0	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>SHOREWOOD, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SLINGER, WI</b>								
71	Arts, entertainment, & recreation .....	3	2 195	532	232	214	D	—
<b>SOUTH MILWAUKEE, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 924	457	104	82	—	26.1
713	Amusement, gambling, & recreation industries .....	4	1 924	457	104	82	—	26.1
7139	Other amusement & recreation services .....	4	1 924	457	104	82	—	26.1
<b>SPARTA, WI</b>								
71	Arts, entertainment, & recreation .....	3	506	129	11	12	100.0	—
<b>SPOONER, WI</b>								
71	Arts, entertainment, & recreation .....	3	613	152	18	12	100.0	—
<b>STEVENS POINT, WI</b>								
71	Arts, entertainment, & recreation .....	6	5 834	1 470	281	161	18.8	22.8
713	Amusement, gambling, & recreation industries .....	6	5 834	1 470	281	161	18.8	22.8
7139	Other amusement & recreation services .....	6	5 834	1 470	281	161	18.8	22.8
<b>STOUGHTON, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 887	556	140	103	69.3	—
713	Amusement, gambling, & recreation industries .....	4	1 887	556	140	103	69.3	—
7139	Other amusement & recreation services .....	4	1 887	556	140	103	69.3	—
<b>STURGEON BAY, WI</b>								
71	Arts, entertainment, & recreation .....	6	7 116	1 447	316	64	11.1	—
713	Amusement, gambling, & recreation industries .....	6	7 116	1 447	316	64	11.1	—
7139	Other amusement & recreation services .....	6	7 116	1 447	316	64	11.1	—
71393	Marinas .....	2	D	D	D	b	D	D
713930	Marinas .....	2	D	D	D	b	D	D
<b>SUN PRAIRIE, WI</b>								
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
71394	Fitness & recreational sports centers .....	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	c	D	D
<b>SUPERIOR, WI</b>								
71	Arts, entertainment, & recreation .....	10	5 097	935	209	90	21.8	74.3
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SUSSEX, WI</b>								
71	Arts, entertainment, & recreation .....	3	1 387	321	63	28	100.0	—
<b>TOMAH, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>TOMAHAWK, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>TWIN LAKES, WI</b>								
71	Arts, entertainment, & recreation .....	4	1 916	405	45	47	44.9	—
<b>TWO RIVERS, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>UNION GROVE, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>VERONA, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
<b>VIROQUA, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WATERLOO, WI</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WATERTOWN, WI *</b>								
71	Arts, entertainment, & recreation .....	13	4 730	1 459	291	153	49.2	1.9
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
<b>WATERTOWN, WI (DODGE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	5	3 103	1 133	215	85	41.6	2.8
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>WATERTOWN, WI (JEFFERSON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	8	1 627	326	76	68	63.7	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>WAUKESHA, WI</b>								
71	Arts, entertainment, & recreation .....	21	7 831	2 408	474	236	33.2	—
713	Amusement, gambling, & recreation industries .....	16	7 552	2 273	423	222	32.6	—
7139	Other amusement & recreation services .....	16	7 552	2 273	423	222	32.6	—
71394	Fitness & recreational sports centers .....	6	2 928	1 037	201	109	24.4	—
713940	Fitness & recreational sports centers .....	6	2 928	1 037	201	109	24.4	—
71395	Bowling centers .....	4	2 829	744	195	90	14.6	—
713950	Bowling centers .....	4	2 829	744	195	90	14.6	—
<b>WAUNAKEE, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>WAUPACA, WI</b>								
71	Arts, entertainment, & recreation .....	11	6 117	1 348	219	89	36.9	21.6
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
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
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WAUPUN, WI *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WAUPUN, WI (DODGE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WAUPUN, WI (FOND DU LAC COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WAUSAU, WI</b>								
71	Arts, entertainment, & recreation .....	14	6 397	1 547	509	289	16.2	—
713	Amusement, gambling, & recreation industries .....	13	D	D	D	e	D	D
7139	Other amusement & recreation services .....	12	D	D	D	e	D	D
<b>WAUWATOSA, WI</b>								
71	Arts, entertainment, & recreation .....	12	5 586	1 604	426	184	26.4	1.5
713	Amusement, gambling, & recreation industries .....	7	4 404	1 235	340	163	27.7	—
7139	Other amusement & recreation services .....	7	4 404	1 235	340	163	27.7	—
<b>WEST ALLIS, WI</b>								
71	Arts, entertainment, & recreation .....	15	16 295	2 863	722	284	14.3	13.7
711	Performing arts, spectator sports, & related industries .....	7	8 504	728	191	73	10.7	26.3
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 .....	8	7 791	2 135	531	211	18.2	—
7139	Other amusement & recreation services .....	7	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
<b>WEST BEND, WI</b>								
71	Arts, entertainment, & recreation .....	7	1 473	320	71	31	51.3	3.5
<b>WEST MILWAUKEE, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>WESTON TOWN, WI</b>								
71	Arts, entertainment, & recreation .....	5	2 659	723	163	72	54.5	—
713	Amusement, gambling, & recreation industries .....	5	2 659	723	163	72	54.5	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>WEST SALEM, WI</b>								
71	Arts, entertainment, & recreation .....	5	2 166	538	50	28	65.3	—
<b>WHITEFISH BAY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>WHITEWATER, WI *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WHITEWATER, WI (JEFFERSON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WISCONSIN RAPIDS, WI</b>								
71	Arts, entertainment, & recreation .....	6	1 497	413	103	62	—	—
<b>BALANCE OF ADAMS COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	5	1 009	257	53	23	91.7	8.3

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF ASHLAND COUNTY, WI</b>								
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
<b>BALANCE OF BARRON COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>BALANCE OF BAYFIELD COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	13	5 888	2 730	453	147	19.8	1.0
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>BALANCE OF BROWN COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	11	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
<b>BALANCE OF BUFFALO COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	7	1 010	254	18	28	40.4	27.0
<b>BALANCE OF BURNETT COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	9	2 514	824	129	107	38.7	10.3
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
<b>BALANCE OF CALUMET COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	2 776	627	147	43	30.4	—
7139	Other amusement & recreation services .....	6	2 776	627	147	43	30.4	—
<b>BALANCE OF CHIPPEWA COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF CLARK COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
<b>BALANCE OF COLUMBIA COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	29	22 366	5 907	966	391	19.9	.8
713	Amusement, gambling, & recreation industries .....	26	21 225	5 692	959	390	18.3	.8
7131	Amusement parks & arcades .....	7	13 411	3 331	195	64	5.7	—
71311	Amusement & theme parks .....	3	12 645	3 202	192	59	—	—
713110	Amusement & theme parks .....	3	12 645	3 202	192	59	—	—
7131101	Waterparks .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	19	7 814	2 361	764	326	39.9	2.3
71399	All other amusement & recreation industries .....	10	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	a	D	D
<b>BALANCE OF CRAWFORD COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF DANE COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	14	4 412	1 211	353	179	49.9	6.3
7139	Other amusement & recreation services .....	14	4 412	1 211	353	179	49.9	6.3
<b>BALANCE OF DODGE COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF DOOR COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	17	6 117	1 161	95	29	22.4	5.7
713	Amusement, gambling, & recreation industries .....	13	5 683	1 044	92	27	18.6	6.1
7139	Other amusement & recreation services .....	10	5 151	825	85	24	19.1	6.8
<b>BALANCE OF DOUGLAS COUNTY, WI</b>								
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
<b>BALANCE OF DUNN COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	10	3 889	835	104	33	28.6	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	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
<b>BALANCE OF EAU CLAIRE COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	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
<b>BALANCE OF FLORENCE COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF FOND DU LAC COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>BALANCE OF FOREST COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	c	D	D
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	2 814	389	34	13	41.5	—
<b>BALANCE OF GRANT COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>BALANCE OF GREEN COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
<b>BALANCE OF GREEN LAKE COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>BALANCE OF IOWA COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	b	D	D
71211	Museums .....	1	D	D	D	b	D	D
712110	Museums .....	1	D	D	D	b	D	D
<b>BALANCE OF IRON COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF JACKSON COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF JEFFERSON COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
	<b>BALANCE OF JUNEAU COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	6	4 905	1 592	136	47	14.8	2.1
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71119	Other performing arts companies .....	1	D	D	D	b	D	D
711190	Other performing arts companies .....	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	b	D	D
	<b>BALANCE OF KENOSHA COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	11	9 594	2 556	775	307	16.5	5.1
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	e	D	D
	<b>BALANCE OF KEWAUNEE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
	<b>BALANCE OF LA CROSSE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
	<b>BALANCE OF LAFAYETTE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	4	563	135	30	24	35.2	62.7
	<b>BALANCE OF LANGLADE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF LINCOLN COUNTY, WI</b>							
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
	<b>BALANCE OF MANITOWOC COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
	<b>BALANCE OF MARATHON COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
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
	<b>BALANCE OF MARINETTE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
	<b>BALANCE OF MARQUETTE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	8	2 435	458	101	38	79.1	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
	<b>BALANCE OF MILWAUKEE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>BALANCE OF MONROE COUNTY, WI</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF OCONTO COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	11	4 848	976	159	59	80.3	19.7
713	Amusement, gambling, & recreation industries .....	11	4 848	976	159	59	80.3	19.7
7139	Other amusement & recreation services .....	11	4 848	976	159	59	80.3	19.7
71394	Fitness & recreational sports centers .....	1	D	D	D	a	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	a	D	D
<b>BALANCE OF ONEIDA COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	28	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7111	Performing arts companies .....	2	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 .....	20	D	D	D	b	D	D
7139	Other amusement & recreation services .....	19	D	D	D	b	D	D
71393	Marinas .....	3	D	D	D	a	D	D
713930	Marinas .....	3	D	D	D	a	D	D
<b>BALANCE OF OUTAGAMIE COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
<b>BALANCE OF OZAUKEE COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	1 554	519	129	71	D	—
7139	Other amusement & recreation services .....	3	1 554	519	129	71	D	—
<b>BALANCE OF PEPIN COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	D	D	D	a	D	D
<b>BALANCE OF PIERCE COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	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
<b>BALANCE OF POLK COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	14	5 181	1 676	490	381	72.6	—
713	Amusement, gambling, & recreation industries .....	12	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	4 823	1 554	478	378	70.6	—
<b>BALANCE OF PORTAGE COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	5	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
<b>BALANCE OF PRICE COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>BALANCE OF RACINE COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	12	D	D	D	c	D	D
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
<b>BALANCE OF RICHLAND COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	b	D	D
<b>BALANCE OF ROCK COUNTY, WI</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	8	3 210	720	96	102	79.2	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF RUSK COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF ST. CROIX COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	3	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
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>BALANCE OF SAUK COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	27	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	20	18 693	4 142	668	277	27.6	—
7131	Amusement parks & arcades .....	6	6 115	1 359	32	48	13.2	—
7139	Other amusement & recreation services .....	14	12 578	2 783	636	229	34.7	—
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>BALANCE OF SAWYER COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	17	22 689	8 084	1 463	439	12.6	6.7
713	Amusement, gambling, & recreation industries .....	14	21 626	7 847	1 442	411	11.3	7.1
7132	Gambling industries .....	2	D	D	D	e	D	D
71329	Other gambling industries .....	2	D	D	D	e	D	D
713290	Other gambling industries .....	2	D	D	D	e	D	D
7132901	Slot machine operators .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	D	D	D	a	D	D
<b>BALANCE OF SHAWANO COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	12	21 363	8 763	2 098	706	2.6	11.6
713	Amusement, gambling, & recreation industries .....	12	21 363	8 763	2 098	706	2.6	11.6
7132	Gambling industries .....	2	D	D	D	f	D	D
71329	Other gambling industries .....	2	D	D	D	f	D	D
713290	Other gambling industries .....	2	D	D	D	f	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>BALANCE OF SHEBOYGAN COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
7112	Spectator sports .....	1	D	D	D	a	D	D
71121	Spectator sports .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	12	D	D	D	f	D	D
7139	Other amusement & recreation services .....	12	D	D	D	f	D	D
71391	Golf courses & country clubs .....	5	D	D	D	e	D	D
713910	Golf courses & country clubs .....	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>BALANCE OF TAYLOR COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF TREMPLEAU COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	8	1 039	329	47	33	73.4	—
<b>BALANCE OF VERNON COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF VILAS COUNTY, WI</b>								
71	Arts, entertainment, & recreation .....	17	11 959	2 119	397	161	16.4	14.2
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71393	Marinas .....	4	7 273	783	195	41	8.9	—
713930	Marinas .....	4	7 273	783	195	41	8.9	—

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WALWORTH COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>29</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	b	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 .....	5	D	D	D	b	D	D
713910	Golf courses & country clubs .....	5	D	D	D	b	D	D
71393	Marinas .....	8	D	D	D	b	D	D
713930	Marinas .....	8	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	a	D	D
<b>BALANCE OF WASHBURN COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>6 525</b>	<b>866</b>	<b>134</b>	<b>37</b>	<b>67.4</b>	<b>.2</b>
713	Amusement, gambling, & recreation industries .....	8	6 525	866	134	37	67.4	.2
7139	Other amusement & recreation services .....	8	6 525	866	134	37	67.4	.2
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
<b>BALANCE OF WASHINGTON COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	12	D	D	D	e	D	D
7139	Other amusement & recreation services .....	12	D	D	D	e	D	D
<b>BALANCE OF WAUKESHA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>21</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	17	D	D	D	c	D	D
71391	Golf courses & country clubs .....	6	5 236	1 523	263	48	40.0	—
713910	Golf courses & country clubs .....	6	5 236	1 523	263	48	40.0	—
71394	Fitness & recreational sports centers .....	4	1 611	591	183	63	37.2	—
713940	Fitness & recreational sports centers .....	4	1 611	591	183	63	37.2	—
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>BALANCE OF WAUPACA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	a	D	D
7139	Other amusement & recreation services .....	7	D	D	D	a	D	D
<b>BALANCE OF WAUSHARA COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>2 803</b>	<b>691</b>	<b>194</b>	<b>204</b>	<b>81.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	2 803	691	194	204	81.0	—
7139	Other amusement & recreation services .....	9	2 803	691	194	204	81.0	—
<b>BALANCE OF WINNEBAGO COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	a	D	D
7139	Other amusement & recreation services .....	8	D	D	D	a	D	D
<b>BALANCE OF WOOD COUNTY, WI</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>2 724</b>	<b>746</b>	<b>116</b>	<b>65</b>	<b>32.5</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	7	2 724	746	116	65	32.5	—
7139	Other amusement & recreation services .....	7	2 724	746	116	65	32.5	—

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

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

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

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

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

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

### **7111103 Dinner Theaters**

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

## **71112 Dance Companies**

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

## **71120 Dance Companies**

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

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

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

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

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

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

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

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

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

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

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

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

## **71119 Other Performing Arts Companies**

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

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## **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.

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### **711219 Other Spectator Sports**

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

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

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

7999 (pt) Professional Athletes

### **7112191 Professional Athletes**

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

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

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

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

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

### **7113101 Stadium Operators**

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

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

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

### **7113103 Theater Operators**

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

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

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

### **7113202 Sports Promoters**

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

### **7113203 Theatrical Promoters**

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

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

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

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

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

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

### **7114102 Theatrical Agents**

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

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

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

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

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



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

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

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

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

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

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

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

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

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

### **7115102 Actors and Actresses**

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

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

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

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

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

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

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

### **71211 Museums**

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

### **712110 Museums**

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

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

- 8412 (pt) Museums

### **71212 Historical Sites**

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

### **712120 Historical Sites**

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

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

- 8412 (pt) Historical Sites

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

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

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

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

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

8422 (pt) Zoos and Botanical Gardens

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

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

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

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7996 Amusement Parks

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

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

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

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

### **71312 Amusement Arcades**

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

### **713120 Amusement Arcades**

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

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

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

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

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

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

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

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

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

7999 (pt) Casinos, (Except Casino Hotels)

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

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

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

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

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

7993 (pt) Slot Machine Operators

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

### **7132901 Slot Machine Operators**

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

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

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

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

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

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

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

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

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

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

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

### **7139102 Public Golf Courses**

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

### **71392 Skiing Facilities**

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

### **713920 Skiing Facilities**

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

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

7999 (pt) Skiing Facilities

### **71393 Marinas**

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

### **713930 Marinas**

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

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

4493 Marinas

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

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

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

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

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

7991      Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

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

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

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

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

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

### **7139404 Ice Skating Rinks**

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

### **7139405 Roller Skating Rinks**

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

### **71395 Bowling Centers**

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

### **713950 Bowling Centers**

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

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

7933 Bowling Centers

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

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

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

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

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

Establishments primarily engaged in operating dance halls or ballrooms.

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

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

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

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

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

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

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

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

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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

# Appendix D.

## Geographic Notes

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### WISCONSIN

**Appleton** is in Calumet, Outagamie, and Winnebago Counties.

**Bayside** is in Milwaukee and Ozaukee Counties.

**Berlin** is in Green Lake and Waushara Counties.

**Burlington** is in Racine and Walworth Counties.

**Columbus** is in Columbia and Dodge Counties.

**Eau Claire** is in Chippewa and Eau Claire Counties.

**Hartford** is in Dodge and Washington Counties.

**Kewaskum** is in Fond du Lac and Washington Counties.

**Kiel** is in Calumet and Manitowoc Counties.

**Marshfield** is in Marathon and Wood Counties.

**Menasha** is in Calumet and Winnebago Counties.

**Milwaukee** is in Milwaukee, Washington, and Waukesha Counties.

**Mukwonago** is in Walworth and Waukesha Counties.

**New London** is in Outagamie and Waupaca Counties.

**River Falls** is in Pierce and St. Croix Counties.

**Watertown** is in Dodge and Jefferson Counties.

**Waupun** is in Dodge and Fond du Lac Counties.

**Whitewater** is in Jefferson and Walworth Counties.



# Appendix E. Metropolitan Areas

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## **WISCONSIN**

### **Appleton—Oshkosh—Neenah, WI MSA**

Calumet County, WI  
Outagamie County, WI  
Winnebago County, WI

### **Chicago—Gary—Kenosha, IL—IN—WI CMSA**

Chicago, IL PMSA  
Cook County, IL  
DeKalb County, IL  
DuPage County, IL  
Grundy County, IL  
Kane County, IL  
Kendall County, IL  
Lake County, IL  
McHenry County, IL  
Will County, IL

Gary, IN PMSA  
Lake County, IN  
Porter County, IN

Kankakee, IL PMSA  
Kankakee County, IL

Kenosha, WI PMSA  
Kenosha County, WI

### **Duluth—Superior, MN—WI MSA**

St. Louis County, MN  
Douglas County, WI

### **Eau Claire, WI MSA**

Chippewa County, WI  
Eau Claire County, WI

### **Green Bay, WI MSA**

Brown County, WI

### **Janesville—Beloit, WI MSA**

Rock County, WI

### **Kenosha, WI PMSA**

Kenosha County, WI

### **La Crosse, WI—MN MSA**

Houston County, MN  
La Crosse County, WI

### **Madison, WI MSA**

Dane County, WI

### **Milwaukee—Waukesha, WI PMSA**

Milwaukee County, WI  
Ozaukee County, WI  
Washington County, WI  
Waukesha County, WI

### **Milwaukee—Racine, WI CMSA**

Milwaukee—Waukesha, WI PMSA  
Milwaukee County, WI  
Ozaukee County, WI  
Washington County, WI  
Waukesha County, WI  
Racine, WI PMSA  
Racine County, WI

### **Minneapolis—St. Paul, MN—WI MSA**

Anoka County, MN  
Carver County, MN  
Chisago County, MN  
Dakota County, MN  
Hennepin County, MN  
Isanti County, MN  
Ramsey County, MN  
Scott County, MN  
Sherburne County, MN

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**Minneapolis—St. Paul, MN—WI MSA—Con.**

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

**Racine, WI PMSA**

Racine County, WI

**Sheboygan, WI MSA**

Sheboygan County, WI

**Wausau, WI MSA**

Marathon County, WI

