

Washington

1997

Issued August 1999

EC97S71A-WA

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	WASHINGTON—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	276	95 430	22 272	4 785	1 813	29.9	7.0
713990	All other amusement & recreation industries	276	95 430	22 272	4 785	1 813	29.9	7.0
7139901	Dance studios & halls	9	3 153	531	89	74	46.9	9.9
7139902	Concession operators of amusement devices & rides	28	7 397	1 556	166	92	22.6	4.0
7139904	Miniature golf courses	23	7 700	2 404	534	221	11.5	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	53	37 348	8 613	2 057	550	22.4	3.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	WASHINGTON								
	Arts, entertainment, & recreation	552	414 706	386 024	137 942	31 032	8 946	11.5	4.5
711	Performing arts, spectator sports, & related industries	154	165 006	159 036	51 137	12 166	3 709	2.9	2.8
7111	Performing arts companies	118	117 399	114 501	40 019	9 900	3 060	1.8	3.4
71111	Theater companies & dinner theaters	53	77 319	76 221	23 764	5 717	1 953	.8	.2
711110	Theater companies & dinner theaters	53	77 319	76 221	23 764	5 717	1 953	.8	.2
7111101	Opera companies	4	D	D	D	D	e	D	D
7111102	Theater companies	49	D	D	D	D	g	D	D
71112	Dance companies	11	D	D	D	D	e	D	D
711120	Dance companies	11	D	D	D	D	e	D	D
71113	Musical groups & artists	51	24 305	23 673	9 511	2 563	708	5.5	15.6
711130	Musical groups & artists	51	24 305	23 673	9 511	2 563	708	5.5	15.6
7111301	Symphony orchestras & chamber music organizations	30	18 779	18 267	8 581	2 271	588	6.8	5.7
7111309	Other music groups & artists	21	5 526	5 406	930	292	120	1.2	49.3
71119	Other performing arts companies	3	D	D	D	D	a	D	D
711190	Other performing arts companies	3	D	D	D	D	a	D	D
7111901	Circuses	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	36	47 607	44 535	11 118	2 266	649	5.8	1.5
71131	Promoters of performing arts, sports, & similar events w/facility	15	9 971	10 211	2 480	626	296	5.2	4.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	9 971	10 211	2 480	626	296	5.2	4.1
71132	Promoters of performing arts, sports, & similar events w/o facil	21	37 636	34 324	8 638	1 640	353	5.9	.8
711320	Promoters of performing arts, sports, & similar events w/o facil	21	37 636	34 324	8 638	1 640	353	5.9	.8
712	Museums, historical sites, & similar institutions	115	82 110	72 211	24 694	5 819	1 361	16.8	2.6
7121	Museums, historical sites, & similar institutions	115	82 110	72 211	24 694	5 819	1 361	16.8	2.6
71211	Museums	86	68 428	59 265	20 788	4 907	1 174	15.3	2.8
712110	Museums	86	68 428	59 265	20 788	4 907	1 174	15.3	2.8
71212	Historical sites	16	3 355	3 391	1 170	276	65	41.5	5.1
712120	Historical sites	16	3 355	3 391	1 170	276	65	41.5	5.1
71213	Zoos & botanical gardens	9	7 965	8 102	2 210	517	92	4.8	.6
712130	Zoos & botanical gardens	9	7 965	8 102	2 210	517	92	4.8	.6
71219	Nature parks & other similar institutions	4	2 362	1 453	526	119	30	66.2	—
712190	Nature parks & other similar institutions	4	2 362	1 453	526	119	30	66.2	—
713	Amusement, gambling, & recreation industries	283	167 590	154 777	62 111	13 047	3 876	17.3	6.9
7139	Other amusement & recreation services	283	167 590	154 777	62 111	13 047	3 876	17.3	6.9
71391	Golf courses & country clubs	56	98 133	94 294	40 581	8 457	1 910	5.8	5.3
713910	Golf courses & country clubs	56	98 133	94 294	40 581	8 457	1 910	5.8	5.3
71394	Fitness & recreational sports centers	150	51 522	44 839	17 363	3 713	1 593	26.7	8.1
713940	Fitness & recreational sports centers	150	51 522	44 839	17 363	3 713	1 593	26.7	8.1
71399	All other amusement & recreation industries	77	17 935	15 644	4 167	877	373	52.8	12.8
713990	All other amusement & recreation industries	77	17 935	15 644	4 167	877	373	52.8	12.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELLINGHAM, WA MSA								
71	Arts, entertainment, & recreation	69	45 544	19 523	5 800	1 674	13.0	9.5
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
71391	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
711510	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
713	Amusement, gambling, & recreation industries	50	41 285	17 798	5 310	1 614	9.9	9.2
7132	Gambling industries	5	14 736	8 368	2 970	640	4.1	12.2
7139	Other amusement & recreation services	42	25 132	9 097	2 288	950	13.9	6.3
71391	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
713910	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
71393	Marinas	11	6 077	1 894	612	293	13.0	14.8
713930	Marinas	11	6 077	1 894	612	293	13.0	14.8
71394	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
713940	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
PORTLAND–SALEM, OR–WA CMSA								
71	Arts, entertainment, & recreation	577	564 351	172 991	38 912	9 470	13.9	3.7
711	Performing arts, spectator sports, & related industries	171	163 215	64 612	16 208	1 350	17.4	1.2
7111	Performing arts companies	22	D	D	D	b	D	D
7112	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
71121	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
711211	Sports teams & clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	8	29 329	6 521	1 527	521	43.9	.6
711219	Other spectator sports	19	D	D	D	b	D	D
7112191	Professional athletes	8	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
71151	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
711510	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	403	399 521	108 071	22 638	8 102	12.4	4.6
7131	Amusement parks & arcades	20	D	D	D	e	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	18	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	17	D	D	D	e	D	D
713290	Other gambling industries	17	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	17	D	D	D	e	D	D
7139	Other amusement & recreation services	365	D	D	D	i	D	D
71391	Golf courses & country clubs	62	D	D	D	g	D	D
713910	Golf courses & country clubs	62	D	D	D	g	D	D
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	142	D	D	D	h	D	D
713940	Fitness & recreational sports centers	142	D	D	D	h	D	D
7139405	Roller skating rinks	5	2 008	552	139	124	—	.3
71395	Bowling centers	42	D	D	D	f	D	D
713950	Bowling centers	42	D	D	D	f	D	D
71399	All other amusement & recreation industries	98	D	D	D	g	D	D
713990	All other amusement & recreation industries	98	D	D	D	g	D	D
7139901	Dance studios & halls	4	1 930	586	126	52	39.8	15.6
7139902	Concession operators of amusement devices & rides	11	D	D	D	c	D	D
7139904	Miniature golf courses	10	5 471	1 582	308	121	2.6	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	28	14 018	2 782	709	362	26.7	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR–WA CMSA—Con.								
Portland–Vancouver, OR–WA PMSA								
71	Arts, entertainment, & recreation	487	385 591	131 028	29 908	7 209	17.0	4.5
711	Performing arts, spectator sports, & related industries	151	156 802	63 345	15 965	1 276	16.0	1.3
7111	Performing arts companies	20	1 694	497	63	79	27.4	—
7112	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
71121	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	a	D	D
7112191	Professional athletes	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	22	38 088	5 187	1 726	188	1.9	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
71151	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
711510	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	333	227 174	67 375	13 877	5 915	17.7	6.7
7131	Amusement parks & arcades	16	12 234	3 425	715	310	5.4	3.0
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	11	13 082	1 710	415	216	12.6	.6
71329	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
713290	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
7132902	Lottery, bingo, bookie, & other betting operation	11	13 082	1 710	415	216	12.6	.6
7139	Other amusement & recreation services	306	201 858	62 240	12 747	5 389	18.8	7.3
71391	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
713910	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
71393	Marinas	16	D	D	D	b	D	D
713930	Marinas	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
713940	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
713950	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	3	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	c	D	D
7139904	Miniature golf courses	9	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	23	D	D	D	e	D	D
Salem, OR PMSA								
71	Arts, entertainment, & recreation	90	178 760	41 963	9 004	2 261	7.1	1.8
711	Performing arts, spectator sports, & related industries	20	6 413	1 267	243	74	52.9	.7
7112	Spectator sports	4	2 960	470	70	33	38.3	—
71121	Spectator sports	4	2 960	470	70	33	38.3	—
713	Amusement, gambling, & recreation industries	70	172 347	40 696	8 761	2 187	5.4	1.9
7132	Gambling industries	7	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	16	D	D	D	e	D	D
713910	Golf courses & country clubs	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	e	D	D
713940	Fitness & recreational sports centers	20	D	D	D	e	D	D
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
Bremerton, WA PMSA								
71	Arts, entertainment, & recreation	51	31 618	9 661	2 578	850	19.6	9.7
711	Performing arts, spectator sports, & related industries	9	4 040	957	167	17	22.3	36.2
7115	Independent artists, writers, & performers	7	D	D	D	a	D	D
71151	Independent artists, writers, & performers	7	D	D	D	a	D	D
711510	Independent artists, writers, & performers	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	27 578	8 704	2 411	833	19.2	5.8
7132	Gambling industries	4	11 199	4 172	1 284	286	5.0	—
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71393	Marinas	11	3 366	544	123	32	45.8	36.5
713930	Marinas	11	3 366	544	123	32	45.8	36.5
71394	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
713940	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
71395	Bowling centers	6	7 544	2 466	609	345	.6	—
713950	Bowling centers	6	7 544	2 466	609	345	.6	—
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
Olympia, WA PMSA								
71	Arts, entertainment, & recreation	57	60 334	17 137	8 179	1 061	10.6	20.5
711	Performing arts, spectator sports, & related industries	10	2 039	229	33	20	56.2	2.0
713	Amusement, gambling, & recreation industries	47	58 295	16 908	8 146	1 041	9.0	21.2
7132	Gambling industries	5	38 936	11 305	6 840	499	—	30.4
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71393	Marinas	7	3 762	637	143	27	13.2	6.6
713930	Marinas	7	3 762	637	143	27	13.2	6.6
71394	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
713940	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Seattle-Bellevue-Everett, WA PMSA								
71	Arts, entertainment, & recreation	757	905 509	346 781	80 015	12 739	10.6	4.0
711	Performing arts, spectator sports, & related industries	279	D	D	D	h	D	D
7111	Performing arts companies	78	51 354	18 056	3 831	813	12.8	3.0
71111	Theater companies & dinner theaters	15	D	D	D	e	D	D
711110	Theater companies & dinner theaters	15	D	D	D	e	D	D
7111102	Theater companies	15	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	c	D	D
71113	Musical groups & artists	51	26 257	7 506	1 132	285	5.6	3.3
711130	Musical groups & artists	51	26 257	7 506	1 132	285	5.6	3.3
7111309	Other music groups & artists	50	D	D	D	e	D	D
71119	Other performing arts companies	9	D	D	D	c	D	D
711190	Other performing arts companies	9	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	c	D	D
7112	Spectator sports	44	267 250	168 529	39 099	1 053	1.1	2.2
71121	Spectator sports	44	267 250	168 529	39 099	1 053	1.1	2.2
711211	Sports teams & clubs	5	225 769	157 146	37 208	581	—	1.3
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	e	D	D
711219	Other spectator sports	35	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	27	17 045	4 340	808	95	4.6	.4
71141	Agents/managers for artists, athletes, & other public figures	27	17 045	4 340	808	95	4.6	.4
711410	Agents/managers for artists, athletes, & other public figures	27	17 045	4 340	808	95	4.6	.4
7115	Independent artists, writers, & performers	105	37 777	11 126	2 025	399	26.1	9.6
71151	Independent artists, writers, & performers	105	37 777	11 126	2 025	399	26.1	9.6
711510	Independent artists, writers, & performers	105	37 777	11 126	2 025	399	26.1	9.6
712	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
Seattle-Bellevue-Everett, WA PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	470	514 886	140 984	33 250	10 164	14.3	4.6
7131	Amusement parks & arcades	20	22 007	5 726	925	368	20.0	3.8
71311	Amusement & theme parks	2	D	D	D	D	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	18	D	D	D	e	D	D
713120	Amusement arcades	18	D	D	D	e	D	D
7132	Gambling industries	22	188 843	46 280	11 114	2 137	.2	2.8
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	20	D	D	D	f	D	D
713290	Other gambling industries	20	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	20	D	D	D	f	D	D
7139	Other amusement & recreation services	428	304 036	88 978	21 211	7 659	22.6	5.7
71391	Golf courses & country clubs	44	45 444	12 946	2 296	684	25.1	7.3
713910	Golf courses & country clubs	44	45 444	12 946	2 296	684	25.1	7.3
71393	Marinas	45	21 230	4 140	803	154	30.7	10.2
713930	Marinas	45	21 230	4 140	803	154	30.7	10.2
71394	Fitness & recreational sports centers	195	142 489	45 131	10 393	4 213	21.5	5.9
713940	Fitness & recreational sports centers	195	142 489	45 131	10 393	4 213	21.5	5.9
7139404	Ice skating rinks	4	D	D	D	b	D	D
7139405	Roller skating rinks	8	3 624	974	221	157	1.7	—
71395	Bowling centers	35	37 087	11 289	2 991	1 053	17.8	—
713950	Bowling centers	35	37 087	11 289	2 991	1 053	17.8	—
71399	All other amusement & recreation industries	105	D	D	D	f	D	D
713990	All other amusement & recreation industries	105	D	D	D	f	D	D
7139901	Dance studios & halls	5	D	D	D	b	D	D
7139904	Miniature golf courses	7	3 782	1 055	262	97	13.4	.3
7139905	Coin-operated amusement devices (except slot machine operation)	20	22 183	6 035	1 431	361	19.2	.5
Tacoma, WA PMSA								
71	Arts, entertainment, & recreation	133	194 010	47 264	10 364	2 930	6.1	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
7112	Spectator sports	4	3 822	985	162	33	6.9	8.8
71121	Spectator sports	4	3 822	985	162	33	6.9	8.8
713	Amusement, gambling, & recreation industries	106	185 151	44 911	9 935	2 816	4.6	3.2
7132	Gambling industries	13	123 732	26 954	5 237	1 053	.9	.8
71329	Other gambling industries	12	D	D	D	e	D	D
713290	Other gambling industries	12	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	12	D	D	D	e	D	D
7139	Other amusement & recreation services	90	D	D	D	g	D	D
71391	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
713910	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
71393	Marinas	15	6 602	1 432	330	72	16.3	25.8
713930	Marinas	15	6 602	1 432	330	72	16.3	25.8
71394	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
713940	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
713950	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 915	673	178	43	29.6	1.2

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
SPOKANE, WA MSA								
71	Arts, entertainment, & recreation	112	78 041	16 751	3 709	1 558	23.0	2.2
711	Performing arts, spectator sports, & related industries	32	19 964	4 335	965	315	25.9	5.3
7112	Spectator sports	6	8 020	2 294	581	229	23.4	—
71121	Spectator sports	6	8 020	2 294	581	229	23.4	—
7113	Promoters of performing arts, sports, & similar events	12	5 233	1 175	208	51	3.8	20.1
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
71151	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
711510	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
713	Amusement, gambling, & recreation industries	80	58 077	12 416	2 744	1 243	22.0	1.1
7132	Gambling industries	5	17 407	1 727	540	156	1.3	—
71329	Other gambling industries	5	17 407	1 727	540	156	1.3	—
713290	Other gambling industries	5	17 407	1 727	540	156	1.3	—
7132902	Lottery, bingo, bookie, & other betting operation	5	17 407	1 727	540	156	1.3	—
7139	Other amusement & recreation services	70	38 008	10 138	2 101	1 034	32.1	1.7
71391	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
713910	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
71394	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
713940	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
71395	Bowling centers	9	9 564	3 556	772	336	7.5	—
713950	Bowling centers	9	9 564	3 556	772	336	7.5	—
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	4 915	741	181	40	30.7	5.2
YAKIMA, WA MSA								
71	Arts, entertainment, & recreation	54	33 033	8 626	1 900	636	25.4	19.8
711	Performing arts, spectator sports, & related industries	16	8 495	2 623	463	57	34.4	.9
7112	Spectator sports	10	6 209	1 809	441	50	43.0	.9
71121	Spectator sports	10	6 209	1 809	441	50	43.0	.9
713	Amusement, gambling, & recreation industries	38	24 538	6 003	1 437	579	22.2	26.4
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
713940	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
AREA OUTSIDE WASHINGTON METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	335	208 656	62 447	15 266	4 682	16.4	12.9
711	Performing arts, spectator sports, & related industries	43	D	D	D	c	D	D
7111	Performing arts companies	17	D	D	D	b	D	D
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	D	D	D	b	D	D
71151	Independent artists, writers, & performers	16	D	D	D	b	D	D
711510	Independent artists, writers, & performers	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	291	196 433	59 462	14 863	4 573	15.6	13.4
7131	Amusement parks & arcades	13	3 176	659	105	56	45.8	3.7
7132	Gambling industries	19	104 462	31 885	7 563	1 658	.1	18.7
71321	Casinos (except casino hotels)	5	D	D	D	g	D	D
713210	Casinos (except casino hotels)	5	D	D	D	g	D	D
71329	Other gambling industries	14	D	D	D	e	D	D
713290	Other gambling industries	14	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	13	D	D	D	c	D	D
7139	Other amusement & recreation services	259	88 795	26 918	7 195	2 859	32.8	7.5
71391	Golf courses & country clubs	53	26 426	8 053	1 332	504	37.2	6.6
713910	Golf courses & country clubs	53	26 426	8 053	1 332	504	37.2	6.6
71393	Marinas	31	13 598	2 549	485	122	51.0	14.2
713930	Marinas	31	13 598	2 549	485	122	51.0	14.2
71394	Fitness & recreational sports centers	63	12 006	3 320	817	506	42.6	9.1
713940	Fitness & recreational sports centers	63	12 006	3 320	817	506	42.6	9.1
71395	Bowling centers	41	15 093	4 603	1 201	468	25.0	1.4
713950	Bowling centers	41	15 093	4 603	1 201	468	25.0	1.4
71399	All other amusement & recreation industries	61	7 716	1 958	263	128	22.5	21.0
713990	All other amusement & recreation industries	61	7 716	1 958	263	128	22.5	21.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BELLINGHAM, WA MSA									
71	Arts, entertainment, & recreation	18	7 618	7 513	2 487	594	208	5.1	16.8
711	Performing arts, spectator sports, & related industries	5	2 716	2 746	519	127	52	2.1	—
713	Amusement, gambling, & recreation industries	10	4 713	4 588	1 882	447	147	4.9	25.4
7139	Other amusement & recreation services	10	4 713	4 588	1 882	447	147	4.9	25.4
71394	Fitness & recreational sports centers	4	2 058	2 070	851	228	84	7.1	49.7
713940	Fitness & recreational sports centers	4	2 058	2 070	851	228	84	7.1	49.7
PORTLAND–SALEM, OR–WA CMSA									
71	Arts, entertainment, & recreation	158	144 155	136 430	53 380	12 281	2 991	12.0	4.8
711	Performing arts, spectator sports, & related industries	42	D	D	D	D	f	D	D
7111	Performing arts companies	36	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	—
711130	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	—
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	c	D	D
7111309	Other music groups & artists	9	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
71211	Museums	24	D	D	D	D	f	D	D
712110	Museums	24	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
7139	Other amusement & recreation services	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
71391	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
713910	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
71394	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
713940	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
71399	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8
713990	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8
Portland–Vancouver, OR–WA PMSA									
71	Arts, entertainment, & recreation	123	136 555	129 981	51 115	11 787	2 791	8.2	4.8
711	Performing arts, spectator sports, & related industries	34	35 715	36 337	15 024	3 272	605	6.1	5.6
7111	Performing arts companies	30	32 929	33 632	14 529	3 200	591	4.4	6.0
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	c	D	D
711130	Musical groups & artists	13	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
7121	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
71211	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
712110	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
7139	Other amusement & recreation services	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
71391	Golf courses & country clubs	9	D	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	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 ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.									
Salem, OR PMSA									
71	Arts, entertainment, & recreation	35	7 600	6 449	2 265	494	200	79.9	4.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
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	19	3 225	3 031	1 088	246	92	74.8	6.6
7139	Other amusement & recreation services	19	3 225	3 031	1 088	246	92	74.8	6.6
RICHLAND–KENNEWICK–PASCO, WA MSA									
71	Arts, entertainment, & recreation	19	5 284	5 156	1 967	453	139	28.8	3.1
713	Amusement, gambling, & recreation industries	11	3 742	3 697	1 479	322	90	4.8	3.0
7139	Other amusement & recreation services	11	3 742	3 697	1 479	322	90	4.8	3.0
SEATTLE–TACOMA–BREMERTON, WA CMSA									
71	Arts, entertainment, & recreation	334	342 815	316 734	113 661	25 485	7 044	8.8	3.6
711	Performing arts, spectator sports, & related industries	102	144 616	138 608	45 342	10 697	3 100	2.5	1.1
7111	Performing arts companies	82	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	40	74 747	73 435	22 777	5 465	1 857	4	.1
711110	Theater companies & dinner theaters	40	74 747	73 435	22 777	5 465	1 857	4	.1
7111101	Opera companies	3	D	D	D	D	e	D	D
7111102	Theater companies	37	D	D	D	D	g	D	D
71112	Dance companies	10	D	D	D	D	e	D	D
711120	Dance companies	10	D	D	D	D	e	D	D
71113	Musical groups & artists	30	17 055	16 559	7 342	1 941	426	4.5	4.6
711130	Musical groups & artists	30	17 055	16 559	7 342	1 941	426	4.5	4.6
7111301	Symphony orchestras & chamber music organizations	16	D	D	D	D	e	D	D
7111309	Other music groups & artists	14	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	20	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	29 524	26 443	6 490	1 164	183	6.9	1.0
711320	Promoters of performing arts, sports, & similar events w/o facil	11	29 524	26 443	6 490	1 164	183	6.9	1.0
712	Museums, historical sites, & similar institutions	48	70 106	61 005	21 278	5 041	1 108	9.9	1.8
7121	Museums, historical sites, & similar institutions	48	70 106	61 005	21 278	5 041	1 108	9.9	1.8
71211	Museums	37	D	D	D	D	f	D	D
712110	Museums	37	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	6	7 649	7 851	2 121	498	83	1.4	—
712130	Zoos & botanical gardens	6	7 649	7 851	2 121	498	83	1.4	—
713	Amusement, gambling, & recreation industries	184	128 093	117 121	47 041	9 747	2 836	15.2	7.3
7139	Other amusement & recreation services	184	128 093	117 121	47 041	9 747	2 836	15.2	7.3
71391	Golf courses & country clubs	31	71 094	68 490	29 683	6 070	1 279	3.1	7.1
713910	Golf courses & country clubs	31	71 094	68 490	29 683	6 070	1 279	3.1	7.1
71394	Fitness & recreational sports centers	108	42 872	36 422	14 057	2 993	1 279	24.6	6.4
713940	Fitness & recreational sports centers	108	42 872	36 422	14 057	2 993	1 279	24.6	6.4
71399	All other amusement & recreation industries	45	14 127	12 209	3 301	684	278	48.0	11.0
713990	All other amusement & recreation industries	45	14 127	12 209	3 301	684	278	48.0	11.0
Bremerton, WA PMSA									
71	Arts, entertainment, & recreation	16	7 715	7 757	2 926	747	219	16.4	2.3
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	b	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	8	4 594	4 567	1 911	428	140	23.4	3.9
7139	Other amusement & recreation services	8	4 594	4 567	1 911	428	140	23.4	3.9
Olympia, WA PMSA									
71	Arts, entertainment, & recreation	17	6 818	5 934	2 361	657	220	26.5	22.9
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	3 481	3 250	1 500	439	161	15.2	43.3
7139	Other amusement & recreation services	7	3 481	3 250	1 500	439	161	15.2	43.3
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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.								
	Seattle-Bellevue-Everett, WA PMSA								
71	Arts, entertainment, & recreation	252	276 088	254 940	91 164	20 589	5 567	7.8	2.3
711	Performing arts, spectator sports, & related industries	72	117 787	113 907	38 277	9 303	2 639	2.6	1.3
7111	Performing arts companies	60	102 901	100 010	35 458	8 665	2 486	1.0	.8
71111	Theater companies & dinner theaters	33	72 528	71 199	22 072	5 254	1 811	.4	—
711110	Theater companies & dinner theaters	33	72 528	71 199	22 072	5 254	1 811	.4	—
7111101	Opera companies	2	D	D	D	D	e	D	D
7111102	Theater companies	31	D	D	D	D	g	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	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	9	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	12	14 886	13 897	2 819	638	153	13.6	4.7
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	34	60 049	52 367	18 629	4 436	950	4.6	2.1
7121	Museums, historical sites, & similar institutions	34	60 049	52 367	18 629	4 436	950	4.6	2.1
71211	Museums	29	D	D	D	D	f	D	D
712110	Museums	29	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	146	98 252	88 666	34 258	6 850	1 978	15.9	3.6
7139	Other amusement & recreation services	146	98 252	88 666	34 258	6 850	1 978	15.9	3.6
71391	Golf courses & country clubs	20	51 172	48 473	20 947	4 220	888	3.1	1.6
713910	Golf courses & country clubs	20	51 172	48 473	20 947	4 220	888	3.1	1.6
71394	Fitness & recreational sports centers	89	33 850	28 807	10 206	1 991	844	23.5	3.5
713940	Fitness & recreational sports centers	89	33 850	28 807	10 206	1 991	844	23.5	3.5
71399	All other amusement & recreation industries	37	13 230	11 386	3 105	639	246	46.2	11.7
713990	All other amusement & recreation industries	37	13 230	11 386	3 105	639	246	46.2	11.7
	Tacoma, WA PMSA								
71	Arts, entertainment, & recreation	49	52 194	48 103	17 210	3 492	1 038	10.5	8.0
711	Performing arts, spectator sports, & related industries	18	23 106	20 973	6 129	1 087	374	2.2	.2
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	8	7 322	6 492	1 709	375	107	36.9	—
7121	Museums, historical sites, & similar institutions	8	7 322	6 492	1 709	375	107	36.9	—
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	21 766	20 638	9 372	2 030	557	10.3	19.0
7139	Other amusement & recreation services	23	21 766	20 638	9 372	2 030	557	10.3	19.0
71391	Golf courses & country clubs	7	15 171	15 179	6 606	1 389	283	4.0	27.2
713910	Golf courses & country clubs	7	15 171	15 179	6 606	1 389	283	4.0	27.2
71394	Fitness & recreational sports centers	12	6 353	5 221	2 693	625	266	23.3	—
713940	Fitness & recreational sports centers	12	6 353	5 221	2 693	625	266	23.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SPOKANE, WA MSA									
71	Arts, entertainment, & recreation	28	12 498	12 587	5 123	1 148	361	12.6	1.2
711	Performing arts, spectator sports, & related industries	13	D	D	D	D	c	D	D
7111	Performing arts companies	12	4 004	4 175	1 854	508	177	6.8	—
71113	Musical groups & artists	8	2 726	2 691	1 389	382	146	1.7	—
711130	Musical groups & artists	8	2 726	2 691	1 389	382	146	1.7	—
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	c	D	D
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
71212	Historical sites	1	D	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	6 483	6 185	2 545	469	153	13.5	2.3
7139	Other amusement & recreation services	13	6 483	6 185	2 545	469	153	13.5	2.3
71394	Fitness & recreational sports centers	7	1 684	1 601	631	143	44	35.7	4.8
713940	Fitness & recreational sports centers	7	1 684	1 601	631	143	44	35.7	4.8
YAKIMA, WA MSA									
71	Arts, entertainment, & recreation	19	8 743	8 511	3 246	672	302	14.7	5.9
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	3 594	3 517	1 426	220	74	23.8	.9
7139	Other amusement & recreation services	9	3 594	3 517	1 426	220	74	23.8	.9
AREA OUTSIDE WASHINGTON METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	119	30 020	28 128	8 758	1 879	737	40.2	12.8
711	Performing arts, spectator sports, & related industries	24	6 062	6 131	1 006	267	131	5.5	43.0
7111	Performing arts companies	15	4 374	4 384	695	195	110	5.8	59.5
71113	Musical groups & artists	9	3 824	3 770	508	151	64	6.7	68.1
711130	Musical groups & artists	9	3 824	3 770	508	151	64	6.7	68.1
7111309	Other music groups & artists	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	47	7 588	6 757	1 781	401	145	63.7	9.8
7121	Museums, historical sites, & similar institutions	47	7 588	6 757	1 781	401	145	63.7	9.8
71211	Museums	33	D	D	D	D	c	D	D
712110	Museums	33	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	48	16 370	15 240	5 971	1 211	461	42.2	3.0
7139	Other amusement & recreation services	48	16 370	15 240	5 971	1 211	461	42.2	3.0
71391	Golf courses & country clubs	15	11 125	10 267	4 364	834	262	26.5	.9
713910	Golf courses & country clubs	15	11 125	10 267	4 364	834	262	26.5	.9
71394	Fitness & recreational sports centers	18	3 098	2 978	1 132	267	152	67.2	5.4
713940	Fitness & recreational sports centers	18	3 098	2 978	1 132	267	152	67.2	5.4
71399	All other amusement & recreation industries	15	2 147	1 995	475	110	47	87.6	10.2
713990	All other amusement & recreation industries	15	2 147	1 995	475	110	47	87.6	10.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, WA								
71	Arts, entertainment, & recreation	4	813	212	28	20	63.3	36.7
ASOTIN COUNTY, WA								
71	Arts, entertainment, & recreation	6	931	222	13	13	85.9	3.5
BENTON COUNTY, WA								
71	Arts, entertainment, & recreation	36	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	f	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	6 765	2 491	598	337	10.2	1.3
713940	Fitness & recreational sports centers	15	6 765	2 491	598	337	10.2	1.3
CHELAN COUNTY, WA								
71	Arts, entertainment, & recreation	36	18 752	7 300	2 867	988	14.1	3.6
713	Amusement, gambling, & recreation industries	33	18 431	7 216	2 843	982	13.0	3.6
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71394	Fitness & recreational sports centers	6	1 402	382	98	43	7.9	5.3
713940	Fitness & recreational sports centers	6	1 402	382	98	43	7.9	5.3
71399	All other amusement & recreation industries	14	1 965	481	49	23	6.0	22.1
713990	All other amusement & recreation industries	14	1 965	481	49	23	6.0	22.1
CLALLAM COUNTY, WA								
71	Arts, entertainment, & recreation	19	12 411	5 203	1 236	326	22.1	5.6
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
CLARK COUNTY, WA								
71	Arts, entertainment, & recreation	72	41 413	10 709	2 288	1 108	27.0	5.8
711	Performing arts, spectator sports, & related industries	18	4 168	901	105	36	32.0	14.3
7112	Spectator sports	7	2 483	493	37	7	28.3	21.8
71121	Spectator sports	7	2 483	493	37	7	28.3	21.8
713	Amusement, gambling, & recreation industries	54	37 245	9 808	2 183	1 072	26.5	4.8
7139	Other amusement & recreation services	47	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	12 799	4 290	804	555	15.2	13.2
713940	Fitness & recreational sports centers	21	12 799	4 290	804	555	15.2	13.2
71395	Bowling centers	6	6 224	1 813	480	143	10.5	.4
713950	Bowling centers	6	6 224	1 813	480	143	10.5	.4
71399	All other amusement & recreation industries	14	D	D	D	e	D	D
713990	All other amusement & recreation industries	14	D	D	D	e	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
COLUMBIA COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
COWLITZ COUNTY, WA								
71	Arts, entertainment, & recreation	21	7 601	2 631	600	235	14.7	.4
713	Amusement, gambling, & recreation industries	18	7 439	2 608	597	229	13.6	.4
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 418	430	110	85	24.0	.4
713940	Fitness & recreational sports centers	7	1 418	430	110	85	24.0	.4
71395	Bowling centers	4	3 571	1 217	313	83	—	.7
713950	Bowling centers	4	3 571	1 217	313	83	—	.7
DOUGLAS COUNTY, WA								
71	Arts, entertainment, & recreation	7	2 961	720	73	89	23.6	—
713	Amusement, gambling, & recreation industries	7	2 961	720	73	89	23.6	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
FERRY COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRANT COUNTY, WA								
71	Arts, entertainment, & recreation	13	5 325	1 089	205	85	10.1	9.2
713	Amusement, gambling, & recreation industries	13	5 325	1 089	205	85	10.1	9.2
7139	Other amusement & recreation services	13	5 325	1 089	205	85	10.1	9.2
GRAYS HARBOR COUNTY, WA								
71	Arts, entertainment, & recreation	27	5 747	1 731	345	142	48.5	21.0
713	Amusement, gambling, & recreation industries	25	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
ISLAND COUNTY, WA								
71	Arts, entertainment, & recreation	21	9 171	2 312	529	187	35.3	—
711	Performing arts, spectator sports, & related industries	5	2 707	701	180	12	27.3	—
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	6 464	1 611	349	175	38.7	—
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
JEFFERSON COUNTY, WA								
71	Arts, entertainment, & recreation	21	5 488	1 506	330	90	22.0	1.2
713	Amusement, gambling, & recreation industries	14	4 364	1 252	257	82	21.7	1.5
7139	Other amusement & recreation services	14	4 364	1 252	257	82	21.7	1.5
KING COUNTY, WA								
71	Arts, entertainment, & recreation	601	758 352	306 077	70 571	10 161	10.1	4.4
711	Performing arts, spectator sports, & related industries	245	376 224	202 085	45 973	2 394	5.4	3.3
7111	Performing arts companies	71	48 101	16 862	3 560	749	13.4	3.2
71111	Theater companies & dinner theaters	13	D	D	D	e	D	D
711110	Theater companies & dinner theaters	13	D	D	D	e	D	D
7111102	Theater companies	13	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	c	D	D
711120	Dance companies	3	D	D	D	c	D	D
71113	Musical groups & artists	47	D	D	D	e	D	D
711130	Musical groups & artists	47	D	D	D	e	D	D
7111309	Other music groups & artists	46	D	D	D	c	D	D
71119	Other performing arts companies	8	D	D	D	c	D	D
711190	Other performing arts companies	8	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	c	D	D
7112	Spectator sports	36	263 715	167 679	38 935	1 023	.9	2.2
71121	Spectator sports	36	263 715	167 679	38 935	1 023	.9	2.2
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	29	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	26	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	18	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	16	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	25	D	D	D	b	D	D
7115	Independent artists, writers, & performers	95	35 686	10 831	1 967	382	24.0	10.1
71151	Independent artists, writers, & performers	95	35 686	10 831	1 967	382	24.0	10.1
711510	Independent artists, writers, & performers	95	35 686	10 831	1 967	382	24.0	10.1
712	Museums, historical sites, & similar institutions	6	1 475	483	125	28	36.4	3.4
7121	Museums, historical sites, & similar institutions	6	1 475	483	125	28	36.4	3.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KING COUNTY, WA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	350	380 653	103 509	24 473	7 739	14.6	5.6
7131	Amusement parks & arcades	18	D	D	D	c	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	17	D	D	D	g	D	D
71329	Other gambling industries	16	D	D	D	e	D	D
713290	Other gambling industries	16	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	16	D	D	D	e	D	D
7139	Other amusement & recreation services	315	D	D	D	i	D	D
71391	Golf courses & country clubs	24	29 258	8 236	1 410	411	20.8	11.1
713910	Golf courses & country clubs	24	29 258	8 236	1 410	411	20.8	11.1
71393	Marinas	36	D	D	D	c	D	D
713930	Marinas	36	D	D	D	c	D	D
71394	Fitness & recreational sports centers	145	113 547	38 614	8 920	3 535	21.4	6.6
713940	Fitness & recreational sports centers	145	113 547	38 614	8 920	3 535	21.4	6.6
7139405	Roller skating rinks	4	1 965	482	108	83	—	—
71395	Bowling centers	24	D	D	D	f	D	D
713950	Bowling centers	24	D	D	D	f	D	D
71399	All other amusement & recreation industries	82	D	D	D	f	D	D
713990	All other amusement & recreation industries	82	D	D	D	f	D	D
7139901	Dance studios & halls	5	D	D	D	b	D	D
7139904	Miniature golf courses	6	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	16	18 245	5 321	1 277	310	21.3	.6
KITSAP COUNTY, WA								
71	Arts, entertainment, & recreation	51	31 618	9 661	2 578	850	19.6	9.7
711	Performing arts, spectator sports, & related industries	9	4 040	957	167	17	22.3	36.2
7115	Independent artists, writers, & performers	7	D	D	D	a	D	D
71151	Independent artists, writers, & performers	7	D	D	D	a	D	D
711510	Independent artists, writers, & performers	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	42	27 578	8 704	2 411	833	19.2	5.8
7132	Gambling industries	4	11 199	4 172	1 284	286	5.0	—
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71393	Marinas	11	3 366	544	123	32	45.8	36.5
713930	Marinas	11	3 366	544	123	32	45.8	36.5
71394	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
713940	Fitness & recreational sports centers	6	1 704	553	125	55	82.4	—
71395	Bowling centers	6	7 544	2 466	609	345	.6	—
713950	Bowling centers	6	7 544	2 466	609	345	.6	—
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
KITTITAS COUNTY, WA								
71	Arts, entertainment, & recreation	18	3 211	1 077	133	82	31.2	18.2
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
KLICKITAT COUNTY, WA								
71	Arts, entertainment, & recreation	5	430	129	12	9	23.5	1.6
LEWIS COUNTY, WA								
71	Arts, entertainment, & recreation	17	4 534	1 111	247	142	50.1	1.8
713	Amusement, gambling, & recreation industries	17	4 534	1 111	247	142	50.1	1.8
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 628	503	114	88	83.2	—
713940	Fitness & recreational sports centers	7	1 628	503	114	88	83.2	—
LINCOLN COUNTY, WA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
MASON COUNTY, WA								
71	Arts, entertainment, & recreation	12	15 361	8 016	2 025	420	14.7	1.1
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OKANOGAN COUNTY, WA								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	b	D	D
PACIFIC COUNTY, WA								
71	Arts, entertainment, & recreation	14	5 272	897	172	62	13.1	30.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
PEND OREILLE COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PIERCE COUNTY, WA								
71	Arts, entertainment, & recreation	133	194 010	47 264	10 364	2 930	6.1	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
7112	Spectator sports	4	3 822	985	162	33	6.9	8.8
71121	Spectator sports	4	3 822	985	162	33	6.9	8.8
713	Amusement, gambling, & recreation industries	106	185 151	44 911	9 935	2 816	4.6	3.2
7132	Gambling industries	13	123 732	26 954	5 237	1 053	.9	.8
71329	Other gambling industries	12	D	D	D	e	D	D
713290	Other gambling industries	12	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	12	D	D	D	e	D	D
7139	Other amusement & recreation services	90	D	D	D	g	D	D
71391	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
713910	Golf courses & country clubs	17	11 788	3 857	865	222	8.2	15.4
71393	Marinas	15	6 602	1 432	330	72	16.3	25.8
713930	Marinas	15	6 602	1 432	330	72	16.3	25.8
71394	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
713940	Fitness & recreational sports centers	21	9 948	2 849	651	351	21.1	2.5
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
713950	Bowling centers	8	15 292	3 881	1 003	336	5.5	—
71399	All other amusement & recreation industries	28	D	D	D	c	D	D
713990	All other amusement & recreation industries	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	3 915	673	178	43	29.6	1.2
SAN JUAN COUNTY, WA								
71	Arts, entertainment, & recreation	16	7 258	1 745	219	75	15.9	14.1
711	Performing arts, spectator sports, & related industries	2	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
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
SKAGIT COUNTY, WA								
71	Arts, entertainment, & recreation	30	25 817	9 676	2 395	601	25.3	1.2
711	Performing arts, spectator sports, & related industries	8	3 290	722	118	16	34.0	9.0
713	Amusement, gambling, & recreation industries	22	22 527	8 954	2 277	585	24.0	.1
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	2 888	886	241	91	9.4	.4
713940	Fitness & recreational sports centers	8	2 888	886	241	91	9.4	.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
SKAMANIA COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SNOHOMISH COUNTY, WA								
71	Arts, entertainment, & recreation	135	137 986	38 392	8 915	2 391	12.1	2.1
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	8	3 535	850	164	30	15.3	.2
71121	Spectator sports	8	3 535	850	164	30	15.3	.2
713	Amusement, gambling, & recreation industries	104	127 769	35 864	8 428	2 250	12.1	1.9
7132	Gambling industries	5	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	98	D	D	D	g	D	D
71391	Golf courses & country clubs	17	D	D	D	c	D	D
713910	Golf courses & country clubs	17	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	42	27 653	6 180	1 379	617	21.2	3.3
7139405	Fitness & recreational sports centers	42	27 653	6 180	1 379	617	21.2	3.3
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	10	D	D	D	e	D	D
713950	Bowling centers	10	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
SPOKANE COUNTY, WA								
71	Arts, entertainment, & recreation	112	78 041	16 751	3 709	1 558	23.0	2.2
711	Performing arts, spectator sports, & related industries	32	19 964	4 335	965	315	25.9	5.3
7112	Spectator sports	6	8 020	2 294	581	229	23.4	—
71121	Spectator sports	6	8 020	2 294	581	229	23.4	—
7113	Promoters of performing arts, sports, & similar events	12	5 233	1 175	208	51	3.8	20.1
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
71151	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
711510	Independent artists, writers, & performers	8	3 447	359	59	15	64.8	—
713	Amusement, gambling, & recreation industries	80	58 077	12 416	2 744	1 243	22.0	1.1
7132	Gambling industries	5	17 407	1 727	540	156	1.3	—
71329	Other gambling industries	5	17 407	1 727	540	156	1.3	—
713290	Other gambling industries	5	17 407	1 727	540	156	1.3	—
7132902	Lottery, bingo, bookie, & other betting operation	5	17 407	1 727	540	156	1.3	—
7139	Other amusement & recreation services	70	38 008	10 138	2 101	1 034	32.1	1.7
71391	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
713910	Golf courses & country clubs	10	6 514	1 830	229	84	64.9	—
71394	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
713940	Fitness & recreational sports centers	24	11 717	3 010	757	446	39.6	2.8
71395	Bowling centers	9	9 564	3 556	772	336	7.5	—
713950	Bowling centers	9	9 564	3 556	772	336	7.5	—
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	4 915	741	181	40	30.7	5.2
STEVENS COUNTY, WA								
71	Arts, entertainment, & recreation	10	17 877	4 529	1 043	344	8.9	—
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7132	Gambling industries	3	15 152	3 866	773	191	—	—
71329	Other gambling industries	3	15 152	3 866	773	191	—	—
713290	Other gambling industries	3	15 152	3 866	773	191	—	—
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
THURSTON COUNTY, WA								
71	Arts, entertainment, & recreation	57	60 334	17 137	8 179	1 061	10.6	20.5
711	Performing arts, spectator sports, & related industries	10	2 039	229	33	20	56.2	2.0
713	Amusement, gambling, & recreation industries	47	58 295	16 908	8 146	1 041	9.0	21.2
7132	Gambling industries	5	38 936	11 305	6 840	499	—	30.4
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71393	Marinas	7	3 762	637	143	27	13.2	6.6
713930	Marinas	7	3 762	637	143	27	13.2	6.6
71394	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
713940	Fitness & recreational sports centers	9	4 089	1 271	313	211	33.5	1.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
WAHKIAKUM COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WALLA WALLA COUNTY, WA								
71	Arts, entertainment, & recreation	10	3 286	559	149	80	44.9	3.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WHATCOM COUNTY, WA								
71	Arts, entertainment, & recreation	69	45 544	19 523	5 800	1 674	13.0	9.5
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
71151	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
711510	Independent artists, writers, & performers	13	3 218	1 518	445	27	50.4	2.0
713	Amusement, gambling, & recreation industries	50	41 285	17 798	5 310	1 614	9.9	9.2
7132	Gambling industries	5	14 736	8 368	2 970	640	4.1	12.2
7139	Other amusement & recreation services	42	25 132	9 097	2 288	950	13.9	6.3
71391	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
713910	Golf courses & country clubs	11	8 937	4 082	796	216	16.2	—
71393	Marinas	11	6 077	1 894	612	293	13.0	14.8
713930	Marinas	11	6 077	1 894	612	293	13.0	14.8
71394	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
713940	Fitness & recreational sports centers	10	3 317	1 282	332	159	29.4	21.0
WHITMAN COUNTY, WA								
71	Arts, entertainment, & recreation	10	699	193	47	51	50.8	—
YAKIMA COUNTY, WA								
71	Arts, entertainment, & recreation	54	33 033	8 626	1 900	636	25.4	19.8
711	Performing arts, spectator sports, & related industries	16	8 495	2 623	463	57	34.4	.9
7112	Spectator sports	10	6 209	1 809	441	50	43.0	.9
71121	Spectator sports	10	6 209	1 809	441	50	43.0	.9
713	Amusement, gambling, & recreation industries	38	24 538	6 003	1 437	579	22.2	26.4
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
713940	Fitness & recreational sports centers	10	2 962	1 132	290	176	41.4	2.8
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, WA								
71	Arts, entertainment, & recreation	7	1 810	503	120	45	28.6	19.0
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
AIRWAY HEIGHTS, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANACORTES, WA								
71	Arts, entertainment, & recreation	7	13 068	6 216	1 625	353	29.1	—
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
ARLINGTON, WA								
71	Arts, entertainment, & recreation	6	2 342	699	148	49	4.7	2.0
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
AUBURN, WA								
71	Arts, entertainment, & recreation	19	106 747	32 133	7 043	1 406	1.2	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	g	D	D
7132	Gambling industries	3	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BAINBRIDGE ISLAND, WA								
71	Arts, entertainment, & recreation	10	3 723	998	199	27	31.5	48.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
BATTLE GROUND, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVUE, WA								
71	Arts, entertainment, & recreation	59	62 495	18 118	3 934	1 186	7.5	10.5
711	Performing arts, spectator sports, & related industries	20	D	D	D	b	D	D
7111	Performing arts companies	5	1 674	497	88	13	27.6	—
71113	Musical groups & artists	5	1 674	497	88	13	27.6	—
711130	Musical groups & artists	5	1 674	497	88	13	27.6	—
7111309	Other music groups & artists	5	1 674	497	88	13	27.6	—
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	52 997	15 230	3 278	1 086	5.3	6.8
7139	Other amusement & recreation services	36	D	D	D	g	D	D
71391	Golf courses & country clubs	3	6 661	1 743	227	89	—	41.5
713910	Golf courses & country clubs	3	6 661	1 743	227	89	—	41.5
71394	Fitness & recreational sports centers	19	41 491	12 232	2 797	904	3.9	.3
713940	Fitness & recreational sports centers	19	41 491	12 232	2 797	904	3.9	.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BELLINGHAM, WA								
71	Arts, entertainment, & recreation	32	11 098	3 741	991	225	28.2	16.7
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	7 511	2 188	530	190	22.3	17.3
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
BLAINE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOTHELL, WA *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BOTHELL, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BOTHELL, WA (SNOHOMISH COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BREMERTON, WA								
71	Arts, entertainment, & recreation	15	4 445	950	246	129	26.1	7.8
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BRIER, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURIEN, WA *								
71	Arts, entertainment, & recreation	10	4 733	2 329	598	80	37.8	33.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 925	558	139	64	86.1	13.9
713940	Fitness & recreational sports centers	4	1 925	558	139	64	86.1	13.9
BURLINGTON, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMAS, WA								
71	Arts, entertainment, & recreation	4	1 148	294	53	33	56.7	34.8
CASHMERE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CENTRALIA, WA								
71	Arts, entertainment, & recreation	6	1 556	453	105	65	100.0	—
713	Amusement, gambling, & recreation industries	6	1 556	453	105	65	100.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CHEHALIS, WA								
71	Arts, entertainment, & recreation	6	1 526	299	72	48	1.9	—
713	Amusement, gambling, & recreation industries	6	1 526	299	72	48	1.9	—
CHELAN, WA								
71	Arts, entertainment, & recreation	7	1 596	374	54	15	74.9	2.3
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
CHENEY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARKSTON, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
COLFAX, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLVILLE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAYTON, WA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
DES MOINES, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST WENATCHEE, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
EDGEWOOD, WA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EDMONDS, WA								
71	Arts, entertainment, & recreation	9	10 507	2 571	655	238	31.3	7.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ELLENSBURG, WA								
71	Arts, entertainment, & recreation	9	1 529	552	56	55	26.9	19.4
ELMA, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ENUMCLAW, WA *								
71	Arts, entertainment, & recreation	4	588	104	26	19	21.1	16.5
ENUMCLAW, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	4	588	104	26	19	21.1	16.5
EPHRATA, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EVERETT, WA								
71	Arts, entertainment, & recreation	25	17 817	4 461	1 016	352	11.7	.1
711	Performing arts, spectator sports, & related industries	5	2 420	761	151	31	—	.8
713	Amusement, gambling, & recreation industries	20	15 397	3 700	865	321	13.5	—
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	3	3 241	1 181	287	103	—	—
713950	Bowling centers	3	3 241	1 181	287	103	—	—
FEDERAL WAY, WA								
71	Arts, entertainment, & recreation	10	5 513	1 444	307	138	13.5	2.0
713	Amusement, gambling, & recreation industries	7	4 533	1 303	277	129	4.5	—
7139	Other amusement & recreation services	7	4 533	1 303	277	129	4.5	—
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
FERNDALE, WA								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FIFE, WA								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
FIRCREST, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
FORKS, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GIG HARBOR, WA								
71	Arts, entertainment, & recreation	4	1 643	340	58	15	12.1	31.0
GOLDENDALE, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOQUIAM, WA								
71	Arts, entertainment, & recreation	3	740	361	66	26	D	—
ISSAQUAH, WA								
71	Arts, entertainment, & recreation	8	1 337	420	105	44	80.6	6.6
KELSO, WA								
71	Arts, entertainment, & recreation	6	2 724	943	225	88	4.9	1.1
713	Amusement, gambling, & recreation industries	6	2 724	943	225	88	4.9	1.1
7139	Other amusement & recreation services	5	D	D	D	b	D	D
KENNEWICK, WA								
71	Arts, entertainment, & recreation	19	12 266	2 935	697	327	8.0	1.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	3 993	1 353	335	221	13.3	.4
713940	Fitness & recreational sports centers	7	3 993	1 353	335	221	13.3	.4
KENT, WA								
71	Arts, entertainment, & recreation	13	8 454	2 174	441	183	52.5	1.5
713	Amusement, gambling, & recreation industries	10	8 283	2 118	435	166	52.6	.5
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 404	624	144	79	23.2	—
713940	Fitness & recreational sports centers	4	2 404	624	144	79	23.2	—
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
7139904	Miniature golf courses	1	D	D	D	b	D	D
KIRKLAND, WA								
71	Arts, entertainment, & recreation	20	82 147	58 178	16 578	356	1.8	1.0
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
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	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
LACEY, WA								
71	Arts, entertainment, & recreation	6	1 456	672	192	66	5.6	.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE FOREST PARK, WA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
LAKEWOOD, WA *								
71	Arts, entertainment, & recreation	15	9 101	2 160	493	146	8.1	4.0
713	Amusement, gambling, & recreation industries	11	8 542	1 978	435	134	3.1	4.2
7139	Other amusement & recreation services	10	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	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
LONGVIEW, WA								
71	Arts, entertainment, & recreation	11	2 264	605	145	79	35.7	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
LYNDEN, WA								
71	Arts, entertainment, & recreation	3	455	81	20	27	100.0	—
LYNNWOOD, WA								
71	Arts, entertainment, & recreation	12	5 712	1 851	350	152	17.8	.3
713	Amusement, gambling, & recreation industries	8	5 305	1 713	321	145	17.8	—
7139	Other amusement & recreation services	8	5 305	1 713	321	145	17.8	—
71394	Fitness & recreational sports centers	3	3 097	1 024	154	70	—	—
713940	Fitness & recreational sports centers	3	3 097	1 024	154	70	—	—
MARYSVILLE, WA								
71	Arts, entertainment, & recreation	6	1 412	316	73	43	11.5	11.3
MEDINA, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MERCER ISLAND, WA								
71	Arts, entertainment, & recreation	7	3 925	932	204	45	49.9	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
MILL CREEK, WA								
71	Arts, entertainment, & recreation	6	6 060	1 946	428	163	3.3	11.1
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	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
MILTON, WA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILTON, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE, WA								
71	Arts, entertainment, & recreation	5	1 914	279	49	23	—	18.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
MONTESANO, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOSES LAKE, WA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
MOUNTLAKE TERRACE, WA								
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	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MOUNT VERNON, WA								
71	Arts, entertainment, & recreation	8	6 123	2 091	505	166	1.6	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	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
MUKILTEO, WA								
71	Arts, entertainment, & recreation	3	1 088	212	45	38	100.0	—
NORMANDY PARK, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
NORTH BEND, WA								
71	Arts, entertainment, & recreation	3	687	65	12	17	D	26.6
OAK HARBOR, WA								
71	Arts, entertainment, & recreation	8	3 871	815	184	105	56.3	—
713	Amusement, gambling, & recreation industries	8	3 871	815	184	105	56.3	—
7139	Other amusement & recreation services	7	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
OCEAN SHORES, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OLYMPIA, WA								
71	Arts, entertainment, & recreation	22	14 253	3 016	655	314	19.6	21.0
713	Amusement, gambling, & recreation industries	19	14 073	2 993	652	313	18.6	21.2
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	3 591	1 029	262	195	25.6	.8
713940	Fitness & recreational sports centers	6	3 591	1 029	262	195	25.6	.8
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
OMAK, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ORTING, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTHELLO, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PACIFIC, WA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PACIFIC, WA (KING COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PASCO, WA								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
PORT ANGELES, WA								
71	Arts, entertainment, & recreation	7	2 664	854	199	58	51.6	6.7
713	Amusement, gambling, & recreation industries	7	2 664	854	199	58	51.6	6.7
7139	Other amusement & recreation services	7	2 664	854	199	58	51.6	6.7
PORT ORCHARD, WA								
71	Arts, entertainment, & recreation	6	4 754	1 339	268	152	25.5	18.4
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PORT TOWNSEND, WA								
71	Arts, entertainment, & recreation	9	1 422	388	85	34	48.4	—
POULSBO, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PROSSER, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PULLMAN, WA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
PUYALLUP, WA								
71	Arts, entertainment, & recreation	14	10 175	2 394	435	176	13.7	8.2
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 390	687	133	73	39.9	—
713940	Fitness & recreational sports centers	5	2 390	687	133	73	39.9	—
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	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
7139902	Concession operators of amusement devices & rides	3	D	D	D	a	D	D
REDMOND, WA								
71	Arts, entertainment, & recreation	21	16 452	5 087	993	310	9.0	12.2
711	Performing arts, spectator sports, & related industries	9	9 151	3 281	564	80	6.0	—
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	7 301	1 806	429	230	12.7	27.5
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers	9	D	D	D	c	D	D
RENTON, WA								
71	Arts, entertainment, & recreation	16	27 648	2 442	579	231	6.3	2.0
713	Amusement, gambling, & recreation industries	11	26 895	2 290	527	208	6.3	.1
7132	Gambling industries	3	D	D	D	c	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
RICHLAND, WA								
71	Arts, entertainment, & recreation	9	5 106	1 490	325	133	26.7	1.4
713	Amusement, gambling, & recreation industries	9	5 106	1 490	325	133	26.7	1.4
7139	Other amusement & recreation services	9	5 106	1 490	325	133	26.7	1.4
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
SEATAC, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SEATTLE, WA								
71	Arts, entertainment, & recreation	263	308 814	151 363	32 118	3 786	12.2	4.5
711	Performing arts, spectator sports, & related industries	139	227 648	123 419	25 646	1 443	5.4	2.9
7111	Performing arts companies	45	27 930	10 583	2 139	577	20.4	5.0
71111	Theater companies & dinner theaters	8	9 950	4 330	983	225	48.1	6.5
711110	Theater companies & dinner theaters	8	9 950	4 330	983	225	48.1	6.5
7111102	Theater companies	8	9 950	4 330	983	225	48.1	6.5
71113	Musical groups & artists	31	10 324	2 704	316	182	8.3	7.3
711130	Musical groups & artists	31	10 324	2 704	316	182	8.3	7.3
7111309	Other music groups & artists	31	10 324	2 704	316	182	8.3	7.3
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	e	D	D
71121	Spectator sports	6	D	D	D	e	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	60	23 208	6 236	1 305	256	24.0	8.7
71151	Independent artists, writers, & performers	60	23 208	6 236	1 305	256	24.0	8.7
711510	Independent artists, writers, & performers	60	23 208	6 236	1 305	256	24.0	8.7
713	Amusement, gambling, & recreation industries	122	D	D	D	g	D	D
7131	Amusement parks & arcades	4	D	D	D	c	D	D
7139	Other amusement & recreation services	118	D	D	D	g	D	D
71393	Marinas	28	13 226	2 421	475	83	40.5	12.0
713930	Marinas	28	13 226	2 421	475	83	40.5	12.0
71394	Fitness & recreational sports centers	52	35 574	16 655	3 950	1 539	37.6	11.7
713940	Fitness & recreational sports centers	52	35 574	16 655	3 950	1 539	37.6	11.7
71395	Bowling centers	5	8 370	2 013	503	155	14.6	—
713950	Bowling centers	5	8 370	2 013	503	155	14.6	—
71399	All other amusement & recreation industries	30	15 360	4 444	1 117	415	20.9	6.8
713990	All other amusement & recreation industries	30	15 360	4 444	1 117	415	20.9	6.8
7139905	Coin-operated amusement devices (except slot machine operation)	7	11 332	3 587	911	228	16.7	.9
SEDRO-WOLLEY, WA								
71	Arts, entertainment, & recreation	3	353	81	21	24	D	—
SEQUIM, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHELTON, WA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SHORELINE, WA *								
71	Arts, entertainment, & recreation	10	11 181	2 388	497	141	21.7	.7
713	Amusement, gambling, & recreation industries	7	10 576	2 257	464	128	22.5	.8
7139	Other amusement & recreation services	5	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
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
SNOHOMISH, WA								
71	Arts, entertainment, & recreation	4	626	239	14	13	13.3	40.9

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SPOKANE, WA								
71	Arts, entertainment, & recreation	59	47 113	8 838	2 349	863	9.8	2.9
711	Performing arts, spectator sports, & related industries	22	12 429	2 849	775	261	12.6	7.7
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	37	34 684	5 989	1 574	602	8.9	1.1
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	2 872	808	206	102	16.0	3.3
713940	Fitness & recreational sports centers	11	2 872	808	206	102	16.0	3.3
71395	Bowling centers	5	6 648	2 065	497	205	—	—
713950	Bowling centers	5	6 648	2 065	497	205	—	—
71399	All other amusement & recreation industries	12	5 080	952	203	84	17.5	5.8
713990	All other amusement & recreation industries	12	5 080	952	203	84	17.5	5.8
STANWOOD, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
STEILACOOM, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SUMNER, WA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SUNNYSIDE, WA								
71	Arts, entertainment, & recreation	4	1 796	531	131	68	22.9	1.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
TACOMA, WA								
71	Arts, entertainment, & recreation	44	116 118	30 179	5 952	1 260	2.9	.7
711	Performing arts, spectator sports, & related industries	11	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	32	111 797	28 889	5 719	1 213	2.9	.6
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71393	Marinas	8	4 322	972	222	45	21.3	11.8
713930	Marinas	8	4 322	972	222	45	21.3	11.8
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	5	8 814	2 207	576	186	9.6	—
713950	Bowling centers	5	8 814	2 207	576	186	9.6	—
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
TUKWILA, WA								
71	Arts, entertainment, & recreation	9	10 458	1 952	427	139	5.2	38.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	1 622	427	86	42	33.6	—
713990	All other amusement & recreation industries	4	1 622	427	86	42	33.6	—
TUMWATER, WA								
71	Arts, entertainment, & recreation	4	681	179	54	24	88.0	12.0

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UNION GAP, WA								
71	Arts, entertainment, & recreation	5	5 913	929	146	46	1.0	.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
UNIVERSITY PLACE, WA *								
71	Arts, entertainment, & recreation	3	2 409	191	49	21	D	39.7
VANCOUVER, WA								
71	Arts, entertainment, & recreation	36	21 077	4 667	1 354	537	24.3	6.0
713	Amusement, gambling, & recreation industries	28	19 824	4 452	1 309	526	24.6	3.9
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	4 870	1 800	542	252	27.8	13.4
713940	Fitness & recreational sports centers	12	4 870	1 800	542	252	27.8	13.4
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	c	D	D
713990	All other amusement & recreation industries	7	D	D	D	c	D	D
WALLA WALLA, WA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WAPATO, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WASHOUGAL, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WENATCHEE, WA								
71	Arts, entertainment, & recreation	4	1 978	645	166	84	—	8.0
713	Amusement, gambling, & recreation industries	4	1 978	645	166	84	—	8.0
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WEST RICHLAND, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WOODINVILLE, WA *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
YAKIMA, WA								
71	Arts, entertainment, & recreation	24	18 902	5 252	1 373	419	22.2	34.1
711	Performing arts, spectator sports, & related industries	7	3 431	1 267	388	26	52.9	1.6
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	15 471	3 985	985	393	15.4	41.3
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
BALANCE OF ADAMS COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ASOTIN COUNTY, WA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, WA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CHELAN COUNTY, WA								
71	Arts, entertainment, & recreation	23	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	f	D	D
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
BALANCE OF CLALLAM COUNTY, WA								
71	Arts, entertainment, & recreation	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, WA								
71	Arts, entertainment, & recreation	30	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	f	D	D
7139	Other amusement & recreation services	20	D	D	D	f	D	D
71394	Fitness & recreational sports centers	7	D	D	D	e	D	D
713940	Fitness & recreational sports centers	7	D	D	D	e	D	D
71399	All other amusement & recreation industries	7	5 529	1 658	383	160	54.8	—
713990	All other amusement & recreation industries	7	5 529	1 658	383	160	54.8	—
BALANCE OF COWLITZ COUNTY, WA								
71	Arts, entertainment, & recreation	4	2 613	1 083	230	68	6.8	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF DOUGLAS COUNTY, WA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF FERRY COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, WA								
71	Arts, entertainment, & recreation	8	D	D	D	b	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
BALANCE OF GRAYS HARBOR COUNTY, WA								
71	Arts, entertainment, & recreation	10	1 651	542	118	44	67.8	32.2
713	Amusement, gambling, & recreation industries	10	1 651	542	118	44	67.8	32.2
7139	Other amusement & recreation services	10	1 651	542	118	44	67.8	32.2
BALANCE OF ISLAND COUNTY, WA								
71	Arts, entertainment, & recreation	13	5 300	1 497	345	82	20.0	—
711	Performing arts, spectator sports, & related industries	5	2 707	701	180	12	27.3	—
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	2 593	796	165	70	12.4	—
7139	Other amusement & recreation services	8	2 593	796	165	70	12.4	—
BALANCE OF JEFFERSON COUNTY, WA								
71	Arts, entertainment, & recreation	12	4 066	1 118	245	56	12.8	1.6
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF KING COUNTY, WA								
71	Arts, entertainment, & recreation	105	94 633	24 647	6 187	1 900	14.6	2.5
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	76	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	67	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	c	D	D
713910	Golf courses & country clubs	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	9	D	D	D	e	D	D
713950	Bowling centers	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	4 484	1 211	247	41	26.2	—
BALANCE OF KITSAP COUNTY, WA								
71	Arts, entertainment, & recreation	19	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
BALANCE OF KITTITAS COUNTY, WA								
71	Arts, entertainment, & recreation	9	1 682	525	77	27	35.2	17.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF KLUCKITAT COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF LEWIS COUNTY, WA								
71	Arts, entertainment, & recreation	5	1 452	359	70	29	47.4	5.6
BALANCE OF LINCOLN COUNTY, WA								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
BALANCE OF MASON COUNTY, WA								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF OKANOGAN COUNTY, WA								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
BALANCE OF PACIFIC COUNTY, WA								
71	Arts, entertainment, & recreation	14	5 272	897	172	62	13.1	30.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF PEND OREILLE COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PIERCE COUNTY, WA								
71	Arts, entertainment, & recreation	44	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	g	D	D
7139	Other amusement & recreation services	31	D	D	D	f	D	D
71391	Golf courses & country clubs	8	5 185	1 514	345	120	8.2	32.2
713910	Golf courses & country clubs	8	5 185	1 514	345	120	8.2	32.2
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	3 727	891	184	54	54.0	1.3
713990	All other amusement & recreation industries	12	3 727	891	184	54	54.0	1.3
BALANCE OF SAN JUAN COUNTY, WA								
71	Arts, entertainment, & recreation	16	7 258	1 745	219	75	15.9	14.1
711	Performing arts, spectator sports, & related industries	2	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
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF SKAGIT COUNTY, WA								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF SKAMANIA COUNTY, WA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF SNOHOMISH COUNTY, WA								
71	Arts, entertainment, & recreation	47	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	37	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF SPOKANE COUNTY, WA								
71	Arts, entertainment, & recreation	51	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	7 535	1 486	190	54	47.8	1.3
7115	Independent artists, writers, & performers	4	2 927	255	32	9	58.6	—
71151	Independent artists, writers, & performers	4	2 927	255	32	9	58.6	—
711510	Independent artists, writers, & performers	4	2 927	255	32	9	58.6	—
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	38	D	D	D	f	D	D
71394	Fitness & recreational sports centers	13	8 845	2 202	551	344	47.3	2.6
713940	Fitness & recreational sports centers	13	8 845	2 202	551	344	47.3	2.6
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF STEVENS COUNTY, WA								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7132	Gambling industries	3	15 152	3 866	773	191	—	—
71329	Other gambling industries	3	15 152	3 866	773	191	—	—
713290	Other gambling industries	3	15 152	3 866	773	191	—	—
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF THURSTON COUNTY, WA								
71	Arts, entertainment, & recreation	25	43 944	13 270	7 278	657	6.7	21.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	4	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
BALANCE OF WAHKIAKUM COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WALLA WALLA COUNTY, WA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WHATCOM COUNTY, WA								
71	Arts, entertainment, & recreation	31	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	g	D	D
7132	Gambling industries	5	14 736	8 368	2 970	640	4.1	12.2
7139	Other amusement & recreation services	19	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	c	D	D
713910	Golf courses & country clubs	9	D	D	D	c	D	D
71393	Marinas	4	3 764	1 183	435	271	.7	—
713930	Marinas	4	3 764	1 183	435	271	.7	—
BALANCE OF WHITMAN COUNTY, WA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF YAKIMA COUNTY, WA								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

WASHINGTON

Bothell is in King and Snohomish Counties.

Burien was incorporated in February 1993.

Edgewood was incorporated in February 1996.

Enumclaw is in King and Pierce Counties.

Lakewood was incorporated in February 1996.

Milton is in King and Pierce Counties.

Newcastle was incorporated in September 1994.

Pacific is in King and Pierce Counties.

Shoreline was incorporated in August 1995.

University Place was incorporated in August 1995.

Woodinville was incorporated in March 1993.

Woodland is in Clark and Cowlitz Counties.

Appendix E. Metropolitan Areas

WASHINGTON

Bellingham, WA MSA

Whatcom County, WA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Richland—Kennewick—Pasco, WA MSA

Benton County, WA

Franklin County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Seattle—Tacoma—Bremerton, WA CMSA

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Tacoma, WA PMSA

Pierce County, WA

Spokane, WA MSA

Spokane County, WA

Tacoma, WA PMSA

Pierce County, WA

Yakima, WA MSA

Yakima County, WA

