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1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	IOWA	875	919 753	220 278	47 426	14 169	8.4	7.3
	Arts, entertainment, & recreation							
711	Performing arts, spectator sports, & related industries	164	307 355	65 414	14 212	3 733	3.9	2.8
7111	Performing arts companies	28	D	D	D	c	D	D
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
7111102	Theater companies	5	D	D	D	a	D	D
7111103	Dinner theaters	2	D	D	D	b	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	11	1 042	246	67	32	14.9	39.8
711130	Musical groups & artists	11	1 042	246	67	32	14.9	39.8
7111309	Other music groups & artists	11	1 042	246	67	32	14.9	39.8
71119	Other performing arts companies	8	307	59	18	22	58.6	—
711190	Other performing arts companies	8	307	59	18	22	58.6	—
7111909	Other performing arts companies (except circuses)	8	307	59	18	22	58.6	—
7112	Spectator sports	50	277 755	56 852	12 600	3 077	1.7	.2
71121	Spectator sports	50	277 755	56 852	12 600	3 077	1.7	.2
711211	Sports teams & clubs	10	D	D	D	b	D	D
7112111	Football clubs	1	D	D	D	a	D	D
7112112	Baseball clubs	6	5 837	1 487	215	74	3.2	1.0
7112119	Other professional sports clubs	3	D	D	D	a	D	D
711212	Racetracks	21	264 338	53 246	12 093	2 945	1.0	.1
7112121	Dog racetrack operation	2	D	D	D	g	D	D
7112122	Auto racetrack operation	18	D	D	D	d	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	19	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	15	16 952	4 163	890	396	22.5	45.7
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	58	8 243	3 218	472	136	35.8	1.0
71151	Independent artists, writers, & performers	58	8 243	3 218	472	136	35.8	1.0
711510	Independent artists, writers, & performers	58	8 243	3 218	472	136	35.8	1.0
712	Museums, historical sites, & similar institutions	7	1 312	231	25	10	12.5	7.9
7121	Museums, historical sites, & similar institutions	7	1 312	231	25	10	12.5	7.9
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
71219	Nature parks & other similar institutions	3	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	704	611 086	154 633	33 189	10 426	10.6	9.5
7131	Amusement parks & arcades	38	27 765	6 586	828	346	10.0	2.2
71311	Amusement & theme parks	4	17 226	4 358	404	63	3.1	—
713110	Amusement & theme parks	4	17 226	4 358	404	63	3.1	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	b	D	D
71312	Amusement arcades	34	10 539	2 228	424	283	21.2	5.7
713120	Amusement arcades	34	10 539	2 228	424	283	21.2	5.7
7132	Gambling industries	13	362 406	87 692	21 282	4 474	—	11.7
71321	Casinos (except casino hotels)	9	D	D	D	h	D	D
713210	Casinos (except casino hotels)	9	D	D	D	h	D	D
71329	Other gambling industries	4	D	D	D	b	D	D
713290	Other gambling industries	4	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	b	D	D
7139	Other amusement & recreation services	653	220 915	60 355	11 079	5 606	28.2	6.7
71391	Golf courses & country clubs	175	62 583	25 787	2 468	1 088	40.8	12.3
713910	Golf courses & country clubs	175	62 583	25 787	2 468	1 088	40.8	12.3
71392	Skating facilities	4	4 380	1 174	572	173	16.1	—
713920	Skating facilities	4	4 380	1 174	572	173	16.1	—
71393	Marinas	28	18 886	3 337	456	133	16.4	2.8
713930	Marinas	28	18 886	3 337	456	133	16.4	2.8
71394	Fitness & recreational sports centers	153	37 873	12 741	3 101	1 982	28.2	3.7
713940	Fitness & recreational sports centers	153	37 873	12 741	3 101	1 982	28.2	3.7
7139404	Ice skating rinks	3	D	D	D	c	D	D
7139405	Roller skating rinks	29	3 619	935	269	224	29.3	.6
71395	Bowling centers	177	44 351	11 144	3 119	1 721	37.1	8.2
713950	Bowling centers	177	44 351	11 144	3 119	1 721	37.1	8.2
71399	All other amusement & recreation industries	116	52 842	6 172	1 363	509	10.9	2.7
713990	All other amusement & recreation industries	116	52 842	6 172	1 363	509	10.9	2.7
7139901	Dance studios & halls	11	2 539	446	75	114	7.8	—
7139902	Concession operators of amusement devices & rides	10	2 592	352	33	31	9.7	8.3
7139904	Miniature golf courses	7	809	218	13	10	31.8	8.2
7139905	Coin-operated amusement devices (except slot machine operation)	30	40 243	3 649	965	196	5.3	.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
IOWA									
71	Arts, entertainment, & recreation	384	153 129	145 508	47 461	9 325	4 709	33.9	5.3
711	Performing arts, spectator sports, & related industries	87	38 071	38 237	8 588	2 014	1 771	11.7	2.9
7111	Performing arts companies	33	12 942	12 470	4 798	1 179	746	.9	.1
71111	Theater companies & dinner theaters	17	5 624	5 421	1 752	399	106	1.5	—
711110	Theater companies & dinner theaters	17	5 624	5 421	1 752	399	106	1.5	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	16	D	D	D	D	c	D	D
71112	Dance companies	3	110	108	42	20	14	D	—
711120	Dance companies	3	110	108	42	20	14	D	—
71113	Musical groups & artists	13	7 208	6 941	3 004	760	626	—	.2
711130	Musical groups & artists	13	7 208	6 941	3 004	760	626	—	.2
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	f	D	D
7111309	Other music groups & artists	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	54	25 129	25 767	3 790	835	1 025	17.2	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	52	D	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	52	D	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	91	29 429	25 552	8 362	1 819	592	49.3	6.3
7121	Museums, historical sites, & similar institutions	91	29 429	25 552	8 362	1 819	592	49.3	6.3
71211	Museums	63	26 308	23 021	7 353	1 599	502	47.1	6.5
712110	Museums	63	26 308	23 021	7 353	1 599	502	47.1	6.5
71212	Historical sites	21	2 203	1 883	655	135	69	75.7	5.9
712120	Historical sites	21	2 203	1 883	655	135	69	75.7	5.9
71213	Zoos & botanical gardens	5	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	206	85 629	81 719	30 511	5 492	2 346	38.5	5.9
7139	Other amusement & recreation services	206	85 629	81 719	30 511	5 492	2 346	38.5	5.9
71391	Golf courses & country clubs	134	75 199	72 540	26 979	4 741	1 761	37.7	4.4
713910	Golf courses & country clubs	134	75 199	72 540	26 979	4 741	1 761	37.7	4.4
71394	Fitness & recreational sports centers	42	7 940	7 034	2 921	640	510	30.4	18.8
713940	Fitness & recreational sports centers	42	7 940	7 034	2 921	640	510	30.4	18.8
71399	All other amusement & recreation industries	30	2 490	2 145	611	111	75	89.0	11.0
713990	All other amusement & recreation industries	30	2 490	2 145	611	111	75	89.0	11.0

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
CEDAR RAPIDS, IA MSA								
71	Arts, entertainment, & recreation	45	17 349	4 940	1 217	626	28.2	17.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
713940	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
71395	Bowling centers	9	4 411	994	276	144	48.4	—
713950	Bowling centers	9	4 411	994	276	144	48.4	—
71399	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0
713990	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
71	Arts, entertainment, & recreation	120	144 127	33 660	7 555	2 284	12.0	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	2 351	652	194	97	3.1	6.2
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	7	4 219	687	187	37	6.1	41.1
71121	Spectator sports	7	4 219	687	187	37	6.1	41.1
713	Amusement, gambling, & recreation industries	92	133 520	31 631	7 105	2 137	10.5	1.8
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	84	D	D	D	f	D	D
71391	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
713910	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
71394	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
713940	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
71395	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
713950	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
71399	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
713990	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 463	609	147	33	15.5	—
DES MOINES, IA MSA								
71	Arts, entertainment, & recreation	129	222 364	59 227	10 229	2 915	5.4	1.9
711	Performing arts, spectator sports, & related industries	31	D	D	D	g	D	D
7112	Spectator sports	8	D	D	D	g	D	D
71121	Spectator sports	8	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	98	D	D	D	g	D	D
7131	Amusement parks & arcades	11	18 294	4 236	502	158	7.8	3.2
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	87	D	D	D	g	D	D
71391	Golf courses & country clubs	15	24 238	13 668	923	342	17.0	11.3
713910	Golf courses & country clubs	15	24 238	13 668	923	342	17.0	11.3
71394	Fitness & recreational sports centers	31	13 608	5 085	1 292	709	18.0	.3
713940	Fitness & recreational sports centers	31	13 608	5 085	1 292	709	18.0	.3
71395	Bowling centers	16	6 593	2 099	554	232	8.2	10.4
713950	Bowling centers	16	6 593	2 099	554	232	8.2	10.4
71399	All other amusement & recreation industries	24	D	D	D	b	D	D
713990	All other amusement & recreation industries	24	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	b	D	D
DUBUQUE, IA MSA								
71	Arts, entertainment, & recreation	30	75 639	19 500	4 754	1 158	3.2	.7
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
IOWA CITY, IA MSA								
71	Arts, entertainment, & recreation	36	9 894	2 340	446	275	43.8	5.7
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3
713940	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OMAHA, NE-IA MSA								
71	Arts, entertainment, & recreation	215	242 475	49 437	12 193	4 335	10.2	5.7
711	Performing arts, spectator sports, & related industries	61	146 532	25 407	6 666	1 852	2.7	6.0
7111	Performing arts companies	11	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	18	D	D	D	g	D	D
71121	Spectator sports	18	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
71151	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
711510	Independent artists, writers, & performers	22	4 006	1 880	397	71	23.2	7.2
713	Amusement, gambling, & recreation industries	154	95 943	24 030	5 527	2 483	21.7	5.4
7131	Amusement parks & arcades	8	5 115	1 240	211	69	2.5	—
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7132	Gambling industries	14	21 034	2 829	710	302	2.9	.8
71329	Other gambling industries	14	21 034	2 829	710	302	2.9	.8
713290	Other gambling industries	14	21 034	2 829	710	302	2.9	.8
7132902	Lottery, bingo, bookie, & other betting operation	14	21 034	2 829	710	302	2.9	.8
7139	Other amusement & recreation services	132	69 794	19 961	4 606	2 112	28.7	7.1
71391	Golf courses & country clubs	30	23 432	7 726	1 539	450	35.6	4.7
713910	Golf courses & country clubs	30	23 432	7 726	1 539	450	35.6	4.7
71394	Fitness & recreational sports centers	37	18 806	5 924	1 374	1 037	30.7	5.1
713940	Fitness & recreational sports centers	37	18 806	5 924	1 374	1 037	30.7	5.1
7139405	Roller skating rinks	5	D	D	D	c	D	D
71395	Bowling centers	22	10 593	3 494	1 014	406	23.7	17.2
713950	Bowling centers	22	10 593	3 494	1 014	406	23.7	17.2
71399	All other amusement & recreation industries	37	14 994	2 320	531	203	16.9	7.4
713990	All other amusement & recreation industries	37	14 994	2 320	531	203	16.9	7.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
SIOUX CITY, IA-NE MSA								
71	Arts, entertainment, & recreation	46	73 545	17 776	4 479	1 252	6.0	49.9
711	Performing arts, spectator sports, & related industries	14	5 926	1 168	204	169	15.8	.3
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	67 619	16 608	4 275	1 083	5.2	54.3
7132	Gambling industries	4	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 556	1 012	255	164	11.9	7.9
713940	Fitness & recreational sports centers	9	2 556	1 012	255	164	11.9	7.9
71399	All other amusement & recreation industries	6	1 915	370	171	36	72.8	4.1
713990	All other amusement & recreation industries	6	1 915	370	171	36	72.8	4.1
WATERLOO-CEDAR FALLS, IA MSA								
71	Arts, entertainment, & recreation	26	9 782	2 401	565	235	33.3	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
713940	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D

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
AREA OUTSIDE IOWA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	482	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	68	D	D	D	e	D	D
7111	Performing arts companies	12	D	D	D	b	D	D
7112	Spectator sports	25	D	D	D	b	D	D
71121	Spectator sports	25	D	D	D	b	D	D
711212	Racetracks	17	D	D	D	a	D	D
7112122	Auto racetrack operation	17	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	409	D	D	D	h	D	D
7131	Amusement parks & arcades	12	3 201	887	105	48	21.4	.7
7132	Gambling industries	7	184 588	46 042	11 247	2 348	—	3.3
71321	Casinos (except casino hotels)	5	D	D	D	g	D	D
713210	Casinos (except casino hotels)	5	D	D	D	g	D	D
7139	Other amusement & recreation services	390	D	D	D	g	D	D
71391	Golf courses & country clubs	134	D	D	D	f	D	D
713910	Golf courses & country clubs	134	D	D	D	f	D	D
71393	Marinas	17	D	D	D	b	D	D
713930	Marinas	17	D	D	D	b	D	D
71394	Fitness & recreational sports centers	59	4 691	1 400	328	329	41.4	14.5
713940	Fitness & recreational sports centers	59	4 691	1 400	328	329	41.4	14.5
71395	Bowling centers	124	D	D	D	f	D	D
713950	Bowling centers	124	D	D	D	f	D	D
71399	All other amusement & recreation industries	54	10 272	2 185	444	222	30.5	3.7
713990	All other amusement & recreation industries	54	10 272	2 185	444	222	30.5	3.7
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 507	1 372	333	81	20.7	—

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

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

Table 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
CEDAR RAPIDS, IA MSA									
71	Arts, entertainment, & recreation	22	22 711	20 518	5 928	1 253	434	34.3	—
711	Performing arts, spectator sports, & related industries	6	5 523	5 419	1 595	384	197	—	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	8 896	6 866	1 189	274	59	78.3	—
7121	Museums, historical sites, & similar institutions	7	8 896	6 866	1 189	274	59	78.3	—
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	8 292	8 233	3 144	595	178	9.9	—
7139	Other amusement & recreation services	9	8 292	8 233	3 144	595	178	9.9	—
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D

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 (MSAs, 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
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA									
71	Arts, entertainment, & recreation	28	22 613	21 145	8 310	1 666	706	8.7	3.8
711	Performing arts, spectator sports, & related industries	8	6 508	5 497	1 278	285	177	15.2	1.4
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
7121	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
713	Amusement, gambling, & recreation industries	13	14 552	13 872	6 292	1 211	483	4.5	3.3
7139	Other amusement & recreation services	13	14 552	13 872	6 292	1 211	483	4.5	3.3
71391	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
713910	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
DES MOINES, IA MSA									
71	Arts, entertainment, & recreation	36	39 623	38 566	13 067	2 854	956	10.0	.7
711	Performing arts, spectator sports, & related industries	9	13 511	13 411	2 969	798	309	—	—
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	11	6 059	5 802	2 642	595	172	18.5	.7
7121	Museums, historical sites, & similar institutions	11	6 059	5 802	2 642	595	172	18.5	.7
71211	Museums	6	5 219	5 274	2 454	552	161	9.3	.2
712110	Museums	6	5 219	5 274	2 454	552	161	9.3	.2
713	Amusement, gambling, & recreation industries	16	20 053	19 353	7 456	1 461	475	14.1	1.2
7139	Other amusement & recreation services	16	20 053	19 353	7 456	1 461	475	14.1	1.2
71391	Golf courses & country clubs	8	17 732	17 326	6 797	1 313	386	12.3	—
713910	Golf courses & country clubs	8	17 732	17 326	6 797	1 313	386	12.3	—
71394	Fitness & recreational sports centers	4	1 830	1 556	599	134	85	10.7	11.7
713940	Fitness & recreational sports centers	4	1 830	1 556	599	134	85	10.7	11.7
DUBUQUE, IA MSA									
71	Arts, entertainment, & recreation	14	8 167	7 854	2 436	748	306	6.6	.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	4 414	4 654	1 558	514	125	8.3	—
7139	Other amusement & recreation services	5	4 414	4 654	1 558	514	125	8.3	—
IOWA CITY, IA MSA									
71	Arts, entertainment, & recreation	14	2 275	1 934	646	153	57	57.0	26.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OMAHA, NE-IA MSA									
71	Arts, entertainment, & recreation	74	61 665	58 782	23 688	5 039	1 385	13.5	2.0
711	Performing arts, spectator sports, & related industries	12	13 279	12 844	5 190	1 341	314	—	1.4
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	16	24 911	24 186	9 280	2 075	602	9.5	.7
7121	Museums, historical sites, & similar institutions	16	24 911	24 186	9 280	2 075	602	9.5	.7
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	46	23 475	21 752	9 218	1 623	469	25.3	3.8
7139	Other amusement & recreation services	46	23 475	21 752	9 218	1 623	469	25.3	3.8
71391	Golf courses & country clubs	9	17 299	15 878	6 937	1 214	329	11.7	—
713910	Golf courses & country clubs	9	17 299	15 878	6 937	1 214	329	11.7	—
71394	Fitness & recreational sports centers	26	4 898	4 815	2 014	353	124	65.4	9.9
713940	Fitness & recreational sports centers	26	4 898	4 815	2 014	353	124	65.4	9.9
SIoux CITY, IA-NE MSA									
71	Arts, entertainment, & recreation	14	6 323	5 583	1 989	374	168	23.3	2.3
713	Amusement, gambling, & recreation industries	8	4 724	4 132	1 623	275	68	13.7	3.0
7139	Other amusement & recreation services	8	4 724	4 132	1 623	275	68	13.7	3.0
WATERLOO-CEDAR FALLS, IA MSA									
71	Arts, entertainment, & recreation	17	6 436	7 719	2 327	455	439	34.2	3.0
711	Performing arts, spectator sports, & related industries	6	2 148	3 953	767	191	323	—	—
713	Amusement, gambling, & recreation industries	7	2 998	2 725	1 061	147	83	30.8	6.4
7139	Other amusement & recreation services	7	2 998	2 725	1 061	147	83	30.8	6.4
AREA OUTSIDE IOWA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	247	56 719	53 203	17 390	2 800	2 022	60.3	10.7
711	Performing arts, spectator sports, & related industries	51	9 293	8 768	1 397	198	527	45.0	9.5
7113	Promoters of performing arts, sports, & similar events	43	8 346	7 879	1 140	138	498	49.1	10.5
71132	Promoters of performing arts, sports, & similar events w/o facil	42	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	42	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	51	7 996	7 116	2 545	480	217	42.0	16.7
7121	Museums, historical sites, & similar institutions	51	7 996	7 116	2 545	480	217	42.0	16.7
71211	Museums	35	D	D	D	D	c	D	D
712110	Museums	35	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	145	39 430	37 319	13 448	2 122	1 278	67.6	9.7
7139	Other amusement & recreation services	145	39 430	37 319	13 448	2 122	1 278	67.6	9.7
71391	Golf courses & country clubs	109	34 963	33 338	11 658	1 723	922	69.8	9.0
713910	Golf courses & country clubs	109	34 963	33 338	11 658	1 723	922	69.8	9.0
71394	Fitness & recreational sports centers	22	3 775	3 494	1 652	381	339	43.3	15.2
713940	Fitness & recreational sports centers	22	3 775	3 494	1 652	381	339	43.3	15.2

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
ADAIR COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
ADAMS COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALLAMAKEE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
APPANOOSE COUNTY, IA								
71	Arts, entertainment, & recreation	5	751	193	33	23	17.3	12.4
AUDUBON COUNTY, IA								
71	Arts, entertainment, & recreation	3	216	19	2	4	D	—
BENTON COUNTY, IA								
71	Arts, entertainment, & recreation	11	1 797	428	59	25	50.4	11.9
BLACK HAWK COUNTY, IA								
71	Arts, entertainment, & recreation	26	9 782	2 401	565	235	33.3	.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
713940	Fitness & recreational sports centers	8	1 724	599	135	55	64.3	3.2
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
BOONE COUNTY, IA								
71	Arts, entertainment, & recreation	6	1 297	206	24	7	38.2	.5
BREMER COUNTY, IA								
71	Arts, entertainment, & recreation	6	584	133	10	20	56.2	31.0
BUCHANAN COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 375	311	48	16	55.3	29.5
BUENA VISTA COUNTY, IA								
71	Arts, entertainment, & recreation	8	1 613	173	31	14	79.2	20.4
BUTLER COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
CALHOUN COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARROLL COUNTY, IA								
71	Arts, entertainment, & recreation	6	696	167	33	27	51.9	9.3
CASS COUNTY, IA								
71	Arts, entertainment, & recreation	5	903	148	20	15	56.5	4.8
CEDAR COUNTY, IA								
71	Arts, entertainment, & recreation	8	1 481	367	69	35	34.1	—
CERRO GORDO COUNTY, IA								
71	Arts, entertainment, & recreation	18	2 938	679	148	144	35.3	6.5
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	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
CHEROKEE COUNTY, IA								
71	Arts, entertainment, & recreation	5	719	264	27	16	14.0	18.5
CHICKASAW COUNTY, IA								
71	Arts, entertainment, & recreation	4	998	349	60	21	—	—
CLARKE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLAY COUNTY, IA								
71	Arts, entertainment, & recreation	5	997	364	81	39	76.0	9.3
CLAYTON COUNTY, IA								
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
CLINTON COUNTY, IA								
71	Arts, entertainment, & recreation	18	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
CRAWFORD COUNTY, IA								
71	Arts, entertainment, & recreation	5	768	252	49	19	76.6	—
DALLAS COUNTY, IA								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	1 865	420	80	51	59.6	20.5
7139	Other amusement & recreation services	9	1 865	420	80	51	59.6	20.5
DAVIS COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DECATUR COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DELAWARE COUNTY, IA								
71	Arts, entertainment, & recreation	7	2 055	273	47	26	70.3	12.5
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
DES MOINES COUNTY, IA								
71	Arts, entertainment, & recreation	11	3 932	890	202	105	2.2	4.5
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
DICKINSON COUNTY, IA								
71	Arts, entertainment, & recreation	16	13 268	2 857	342	78	14.5	.8
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBUQUE COUNTY, IA								
71	Arts, entertainment, & recreation	30	75 639	19 500	4 754	1 158	3.2	.7
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
EMMET COUNTY, IA								
71	Arts, entertainment, & recreation	4	453	39	10	5	37.3	55.4
FAYETTE COUNTY, IA								
71	Arts, entertainment, & recreation	10	1 692	361	55	53	83.9	—
FLOYD COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 252	326	58	31	41.6	—
FRANKLIN COUNTY, IA								
71	Arts, entertainment, & recreation	4	272	83	8	8	100.0	—
FREMONT COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENE COUNTY, IA								
71	Arts, entertainment, & recreation	3	372	73	13	11	100.0	—
GRUNDY COUNTY, IA								
71	Arts, entertainment, & recreation	3	453	102	16	4	100.0	—
GUTHRIE COUNTY, IA								
71	Arts, entertainment, & recreation	6	868	208	39	22	56.5	18.1
HAMILTON COUNTY, IA								
71	Arts, entertainment, & recreation	6	1 453	286	22	7	39.1	6.3
HANCOCK COUNTY, IA								
71	Arts, entertainment, & recreation	5	477	162	7	6	48.0	18.4
HARDIN COUNTY, IA								
71	Arts, entertainment, & recreation	9	1 868	1 144	160	28	29.4	4.0
HARRISON COUNTY, IA								
71	Arts, entertainment, & recreation	3	140	11	3	1	100.0	—
HENRY COUNTY, IA								
71	Arts, entertainment, & recreation	4	931	173	20	16	77.6	—
HOWARD COUNTY, IA								
71	Arts, entertainment, & recreation	6	878	225	31	16	47.2	38.6
HUMBOLDT COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
IDA COUNTY, IA								
71	Arts, entertainment, & recreation	4	371	50	16	15	87.3	12.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA COUNTY, IA								
71	Arts, entertainment, & recreation	6	974	667	125	47	16.3	1.1
JACKSON COUNTY, IA								
71	Arts, entertainment, & recreation	7	1 294	155	33	21	57.1	.5
JASPER COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 221	275	59	43	76.4	—
JEFFERSON COUNTY, IA								
71	Arts, entertainment, & recreation	7	545	159	32	10	45.1	—
JOHNSON COUNTY, IA								
71	Arts, entertainment, & recreation	36	9 894	2 340	446	275	43.8	5.7
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3
713940	Fitness & recreational sports centers	14	3 832	1 353	239	196	18.2	.3
JONES COUNTY, IA								
71	Arts, entertainment, & recreation	3	649	193	39	32	D	—
KEOKUK COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KOSSUTH COUNTY, IA								
71	Arts, entertainment, & recreation	9	1 683	166	10	11	89.9	4.1
LEE COUNTY, IA								
71	Arts, entertainment, & recreation	15	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	11	2 085	617	142	91	62.5	17.7
LINN COUNTY, IA								
71	Arts, entertainment, & recreation	45	17 349	4 940	1 217	626	28.2	17.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
713940	Fitness & recreational sports centers	16	5 487	1 963	512	299	25.8	3.4
71395	Bowling centers	9	4 411	994	276	144	48.4	—
713950	Bowling centers	9	4 411	994	276	144	48.4	—
71399	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0
713990	All other amusement & recreation industries	6	1 533	465	97	19	9.3	3.0
LOUISA COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LUCAS COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYON COUNTY, IA								
71	Arts, entertainment, & recreation	5	745	202	15	7	67.8	—
MADISON COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAHASKA COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 723	258	47	18	60.8	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
MARION COUNTY, IA								
71	Arts, entertainment, & recreation	9	5 551	1 028	173	63	—	9.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
MARSHALL COUNTY, IA								
71	Arts, entertainment, & recreation	9	2 219	490	121	75	33.2	.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MILLS COUNTY, IA								
71	Arts, entertainment, & recreation	6	577	140	25	19	64.8	18.7
MITCHELL COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MONONA COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
MONROE COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MUSCATINE COUNTY, IA								
71	Arts, entertainment, & recreation	5	1 624	577	105	53	38.0	—
713	Amusement, gambling, & recreation industries	5	1 624	577	105	53	38.0	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
O'BRIEN COUNTY, IA								
71	Arts, entertainment, & recreation	5	950	264	41	33	42.1	13.5
OSCEOLA COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PAGE COUNTY, IA								
71	Arts, entertainment, & recreation	4	341	47	11	8	100.0	—
PALO ALTO COUNTY, IA								
71	Arts, entertainment, & recreation	3	847	47	2	4	D	—
PLYMOUTH COUNTY, IA								
71	Arts, entertainment, & recreation	12	1 182	372	68	27	62.6	1.5
POCAHONTAS COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

[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
POLK COUNTY, IA								
71	Arts, entertainment, & recreation	110	205 843	47 922	9 858	2 758	4.8	1.8
711	Performing arts, spectator sports, & related industries	27	D	D	D	g	D	D
7112	Spectator sports	8	D	D	D	g	D	D
71121	Spectator sports	8	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	83	D	D	D	g	D	D
7131	Amusement parks & arcades	11	18 294	4 236	502	158	7.8	3.2
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	72	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
POTTAWATTAMIE COUNTY, IA								
71	Arts, entertainment, & recreation	33	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	g	D	D
7112	Spectator sports	6	D	D	D	g	D	D
71121	Spectator sports	6	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	23	6 140	2 204	481	180	27.3	13.4
7139	Other amusement & recreation services	22	D	D	D	c	D	D
POWESHIEK COUNTY, IA								
71	Arts, entertainment, & recreation	9	2 383	473	133	81	11.5	-
713	Amusement, gambling, & recreation industries	6	2 044	400	116	78	10.2	-
7139	Other amusement & recreation services	6	2 044	400	116	78	10.2	-
SAC COUNTY, IA								
71	Arts, entertainment, & recreation	3	1 150	176	37	21	100.0	-
SCOTT COUNTY, IA								
71	Arts, entertainment, & recreation	59	97 822	21 265	4 547	1 283	5.2	.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	43	96 156	20 756	4 429	1 237	4.9	.8
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	4 792	962	246	181	37.0	5.1
713940	Fitness & recreational sports centers	11	4 792	962	246	181	37.0	5.1
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	c	D	D
713990	All other amusement & recreation industries	12	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
SHELBY COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SIOUX COUNTY, IA								
71	Arts, entertainment, & recreation	13	1 743	535	115	75	72.9	24.6
713	Amusement, gambling, & recreation industries	13	1 743	535	115	75	72.9	24.6
7139	Other amusement & recreation services	13	1 743	535	115	75	72.9	24.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
STORY COUNTY, IA								
71	Arts, entertainment, & recreation	19	9 698	2 790	694	298	19.2	55.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
713940	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
TAMA COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
TAYLOR COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VAN BUREN COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WAPELLO COUNTY, IA								
71	Arts, entertainment, & recreation	10	2 654	826	177	191	35.5	17.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
WARREN COUNTY, IA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
WASHINGTON COUNTY, IA								
71	Arts, entertainment, & recreation	4	793	184	18	10	73.5	26.5
WEBSTER COUNTY, IA								
71	Arts, entertainment, & recreation	9	1 592	434	83	55	11.6	3.0
713	Amusement, gambling, & recreation industries	9	1 592	434	83	55	11.6	3.0
7139	Other amusement & recreation services	9	1 592	434	83	55	11.6	3.0
WINNEBAGO COUNTY, IA								
71	Arts, entertainment, & recreation	3	628	109	8	16	D	—
WINNESHIEK COUNTY, IA								
71	Arts, entertainment, & recreation	7	1 711	473	77	59	23.0	42.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
WOODBURY COUNTY, IA								
71	Arts, entertainment, & recreation	35	69 552	16 731	4 248	1 122	3.2	52.7
711	Performing arts, spectator sports, & related industries	11	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7132	Gambling industries	3	D	D	D	f	D	D
7139	Other amusement & recreation services	18	D	D	D	c	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

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
WORTH COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WRIGHT COUNTY, IA								
71	Arts, entertainment, & recreation	5	604	179	29	17	100.0	—

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 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
ADEL, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALGONA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ALTOONA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	g	D	D
7112	Spectator sports	1	D	D	D	g	D	D
71121	Spectator sports	1	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112123	Horse racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	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
AMES, IA								
71	Arts, entertainment, & recreation	15	8 973	2 656	677	289	12.7	59.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
713940	Fitness & recreational sports centers	6	1 494	464	115	98	29.3	—
ANAMOSA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ANKENY, IA								
71	Arts, entertainment, & recreation	11	2 506	524	60	47	73.2	4.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ATLANTIC, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
AUDUBON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLE PLAINE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELMOND, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BETTENDORF, IA								
71	Arts, entertainment, & recreation	11	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BLOOMFIELD, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOONE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BURLINGTON, IA								
71	Arts, entertainment, & recreation	8	3 395	744	181	96	2.5	.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CAMANCHE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CARROLL, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTER LAKE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CEDAR FALLS, IA								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
CEDAR RAPIDS, IA								
71	Arts, entertainment, & recreation	30	13 998	4 301	1 060	544	25.8	18.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	D	D	D	e	D	D
713940	Fitness & recreational sports centers	13	D	D	D	e	D	D
CENTERVILLE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHARITON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLES CITY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
CHEROKEE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLARINDA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLARION, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEAR LAKE, IA								
71	Arts, entertainment, & recreation	5	1 236	188	27	73	23.7	7.0
CLINTON, IA								
71	Arts, entertainment, & recreation	11	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	9	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
CLIVE, IA *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
CLIVE, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
CORALVILLE, IA								
71	Arts, entertainment, & recreation	6	970	281	59	35	88.0	1.3
COUNCIL BLUFFS, IA								
71	Arts, entertainment, & recreation	19	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	g	D	D
7112	Spectator sports	5	D	D	D	g	D	D
71121	Spectator sports	5	D	D	D	g	D	D
711212	Racetracks	1	D	D	D	g	D	D
7112121	Dog racetrack operation	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	4 475	1 548	312	131	7.0	18.0
7139	Other amusement & recreation services	10	D	D	D	c	D	D
CRESCO, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CRESTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DAVENPORT, IA								
71	Arts, entertainment, & recreation	39	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	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
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
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
DECORAH, IA								
71	Arts, entertainment, & recreation	3	1 129	319	56	38	-	65.0
DENISON, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DES MOINES, IA								
71	Arts, entertainment, & recreation	41	45 096	6 034	1 240	495	2.8	.1
711	Performing arts, spectator sports, & related industries	11	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	30	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
71395	Bowling centers	7	4 430	1 441	374	146	2.2	.7
713950	Bowling centers	7	4 430	1 441	374	146	2.2	.7
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
DE WITT, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DUBUQUE, IA								
71	Arts, entertainment, & recreation	20	73 651	19 073	4 690	1 106	2.2	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
DYERSVILLE, IA *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DYERSVILLE, IA (DUBUQUE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAGLE GROVE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ELDORA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ELDRIDGE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EMMETSBURG, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ESTHERVILLE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FAIRFIELD, IA								
71	Arts, entertainment, & recreation	7	545	159	32	10	45.1	—
FOREST CITY, IA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FOREST CITY, IA (HANCOCK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT DODGE, IA								
71	Arts, entertainment, & recreation	5	1 205	347	78	46	3.7	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MADISON, IA								
71	Arts, entertainment, & recreation	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
GARNER, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENWOOD, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GRIMES, IA *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRIMES, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GRINNELL, IA								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
GRUNDY CENTER, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPTON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARLAN, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HIAWATHA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUMBOLDT, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INDEPENDENCE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
INDIANOLA, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
IOWA CITY, IA								
71	Arts, entertainment, & recreation	20	5 977	1 702	328	213	19.4	9.3
713	Amusement, gambling, & recreation industries	15	5 665	1 627	313	209	18.3	8.9
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	3 543	1 204	206	162	14.8	—
713940	Fitness & recreational sports centers	8	3 543	1 204	206	162	14.8	—
IOWA FALLS, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JEFFERSON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KEOKUK, IA								
71	Arts, entertainment, & recreation	6	1 081	218	62	44	92.4	7.6

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KNOXVILLE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
LE CLAIRE, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LE MARS, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MADRID, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MANCHESTER, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MAQUOKETA, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MARION, IA								
71	Arts, entertainment, & recreation	8	1 914	433	116	65	31.4	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MARSHALLTOWN, IA								
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
MASON CITY, IA								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
MISSOURI VALLEY, IA								
71	Arts, entertainment, & recreation	3	140	11	3	1	100.0	—
MONTICELLO, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT PLEASANT, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOUNT VERNON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MUSCATINE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NEVADA, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW HAMPTON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NORTH LIBERTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	OELWEIN, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	ONAWA, IA							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
	OSAGE, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OSCEOLA, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	OSKALOOSA, IA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	OTTUMWA, IA							
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	2 059	756	153	175	37.1	2.9
7139	Other amusement & recreation services	5	D	D	D	c	D	D
	PELLA, IA							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	PERRY, IA							
71	Arts, entertainment, & recreation	4	317	78	23	15	12.3	87.7
	PLEASANT HILL, IA							
71	Arts, entertainment, & recreation	3	1 184	457	64	53	—	43.8
	RED OAK, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ROCK RAPIDS, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	ROCK VALLEY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SAC CITY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SERGEANT BLUFF, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SHELDON, IA *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	SHELDON, IA (O'BRIEN COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	SHENANDOAH, IA *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

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							From administrative records ¹	Estimated ²
SHENANDOAH, IA (PAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SIBLEY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SIOUX CENTER, IA								
71	Arts, entertainment, & recreation	6	887	291	85	49	87.5	12.5
SIOUX CITY, IA								
71	Arts, entertainment, & recreation	28	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	2 495	973	250	150	11.3	6.5
713940	Fitness & recreational sports centers	7	2 495	973	250	150	11.3	6.5
SPENCER, IA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SPIRIT LAKE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
STORM LAKE, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TIPTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
URBANDALE, IA *								
71	Arts, entertainment, & recreation	13	4 360	1 360	310	232	20.0	—
713	Amusement, gambling, & recreation industries	8	3 638	1 189	305	225	17.9	—
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
713940	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
URBANDALE, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	13	4 360	1 360	310	232	20.0	—
713	Amusement, gambling, & recreation industries	8	3 638	1 189	305	225	17.9	—
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
713940	Fitness & recreational sports centers	5	2 945	960	251	171	6.3	—
VINTON, IA								
71	Arts, entertainment, & recreation	4	683	152	22	14	28.0	—
WASHINGTON, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WATERLOO, IA								
71	Arts, entertainment, & recreation	17	8 426	2 059	475	184	33.9	.7
711	Performing arts, spectator sports, & related industries	5	2 326	256	53	10	10.4	—
713	Amusement, gambling, & recreation industries	12	6 100	1 803	422	174	42.9	.9
7139	Other amusement & recreation services	12	6 100	1 803	422	174	42.9	.9
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
WAUKEE, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEBSTER CITY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WEST BURLINGTON, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WEST DES MOINES, IA *								
71	Arts, entertainment, & recreation	16	10 348	3 628	861	275	12.8	27.9
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
713910	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
WEST DES MOINES, IA (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	16	10 348	3 628	861	275	12.8	27.9
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71391	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
713910	Golf courses & country clubs	3	5 559	2 251	550	131	—	49.5
WEST LIBERTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST UNION, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINDSOR HEIGHTS, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINTERSET, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ADAIR COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF ADAMS COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ALLAMAKEE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF APPANOOSE COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF AUDUBON COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, IA								
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
BALANCE OF BLACK HAWK COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BREMER COUNTY, IA								
71	Arts, entertainment, & recreation	6	584	133	10	20	56.2	31.0

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF BUCHANAN COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF BUENA VISTA COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF BUTLER COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF CALHOUN COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CARROLL COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF CASS COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CEDAR COUNTY, IA							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	BALANCE OF CERRO GORDO COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF CHEROKEE COUNTY, IA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CHICKASAW COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF CLAY COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLAYTON COUNTY, IA							
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
	BALANCE OF CLINTON COUNTY, IA							
71	Arts, entertainment, & recreation	3	141	42	5	3	58.9	41.1
	BALANCE OF CRAWFORD COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DALLAS COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF DECATUR COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DELAWARE COUNTY, IA							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
	BALANCE OF DES MOINES COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DICKINSON COUNTY, IA								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF DUBUQUE COUNTY, IA								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF EMMET COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, IA								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FREMONT COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, IA								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GUTHRIE COUNTY, IA								
71	Arts, entertainment, & recreation	6	868	208	39	22	56.5	18.1
BALANCE OF HAMILTON COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, IA								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HOWARD COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF HUMBOLDT COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF IDA COUNTY, IA								
71	Arts, entertainment, & recreation	4	371	50	16	15	87.3	12.7
BALANCE OF IOWA COUNTY, IA								
71	Arts, entertainment, & recreation	6	974	667	125	47	16.3	1.1

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
	BALANCE OF JACKSON COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF JASPER COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, IA							
71	Arts, entertainment, & recreation	8	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
	BALANCE OF JONES COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF KEOKUK COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF KOSSUTH COUNTY, IA							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF LEE COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF LINN COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF LOUISA COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF LYON COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MADISON COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MAHASKA COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MARION COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MARSHALL COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MILLS COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MITCHELL COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MONONA COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MONROE COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MONTGOMERY COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF MUSCATINE COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF O'BRIEN COUNTY, IA							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF PAGE COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PALO ALTO COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PLYMOUTH COUNTY, IA							
71	Arts, entertainment, & recreation	9	D	D	D	a	D	D
	BALANCE OF POCAHONTAS COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF POLK COUNTY, IA							
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
	BALANCE OF POTTAWATTAMIE COUNTY, IA							
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
	BALANCE OF POWESHIEK COUNTY, IA							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
	BALANCE OF SAC COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF SCOTT COUNTY, IA							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	BALANCE OF SHELBY COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF SIOUX COUNTY, IA							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF STORY COUNTY, IA							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF TAMA COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
	BALANCE OF TAYLOR COUNTY, IA							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF VAN BUREN COUNTY, IA							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF WAPELLO COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, IA								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, IA								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WEBSTER COUNTY, IA								
71	Arts, entertainment, & recreation	4	387	87	5	9	36.4	12.4
BALANCE OF WINNEBAGO COUNTY, IA								
71	Arts, entertainment, & recreation	3	628	109	8	16	D	—
BALANCE OF WINNESHIEK COUNTY, IA								
71	Arts, entertainment, & recreation	4	582	154	21	21	67.5	—
BALANCE OF WOODBURY COUNTY, IA								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
BALANCE OF WORTH COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WRIGHT COUNTY, IA								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

The data published with NAICS code 71130 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

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties.

West Des Moines is in Dallas and Polk Counties.

Wilton is in Cedar and Muscatine Counties.

Appendix E. Metropolitan Areas

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Des Moines, IA MSA

Dallas County, IA

Polk County, IA

Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

Waterloo—Cedar Falls, IA MSA

Black Hawk County, IA

