

Minnesota

1997

Issued November 1999

EC97S71A-MN

**1997 Economic Census**

*Arts, Entertainment, and Recreation*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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



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## CONTENTS

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Introduction to the Economic Census .....	1
Arts, Entertainment, and Recreation .....	5
TABLES	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997 .....	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997 .....	8
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997 .....	9
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997 .....	11
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997 .....	13
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997 .....	22
APPENDIXES	
A. Explanation of Terms .....	A-1
B. NAICS Codes, Titles, and Descriptions .....	B-1
C. Coverage and Methodology .....	C-1
D. Geographic Notes .....	D-1
E. Metropolitan Areas .....	E-1

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

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

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Arts, Entertainment, and Recreation

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **DISCLOSURE**

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

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MINNESOTA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1 593</b>	<b>1 469 670</b>	<b>477 939</b>	<b>117 061</b>	<b>27 958</b>	<b>12.9</b>	<b>6.5</b>
711	Performing arts, spectator sports, & related industries	427	472 904	156 649	45 598	3 939	8.9	3.5
7111	Performing arts companies	113	106 789	22 548	5 347	1 269	5.4	5.8
71111	Theater companies & dinner theaters	36	54 326	14 684	3 337	984	2.8	10.7
711110	Theater companies & dinner theaters	36	54 326	14 684	3 337	984	2.8	10.7
7111102	Theater companies	29	39 242	8 804	1 971	612	1.5	14.7
7111103	Dinner theaters	7	15 084	5 880	1 366	372	6.0	.1
71112	Dance companies	5	D	D	D	b	D	D
711120	Dance companies	5	D	D	D	b	D	D
71113	Musical groups & artists	60	21 042	6 194	1 680	185	6.9	1.9
711130	Musical groups & artists	60	21 042	6 194	1 680	185	6.9	1.9
7111309	Other music groups & artists	60	21 042	6 194	1 680	185	6.9	1.9
71119	Other performing arts companies	12	D	D	D	b	D	D
711190	Other performing arts companies	12	D	D	D	b	D	D
7111901	Circuses	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	b	D	D
7112	Spectator sports	42	215 357	102 956	34 260	661	1.3	1.2
71121	Spectator sports	42	215 357	102 956	34 260	661	1.3	1.2
711211	Sports teams & clubs	10	185 145	98 513	33 583	438	.2	.3
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	3	D	D	D	c	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711212	Racetracks	15	27 415	4 039	615	191	4.5	5.5
7112122	Auto racetrack operation	14	D	D	D	b	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	17	2 797	404	62	32	37.4	21.1
7112191	Professional athletes	6	805	92	15	10	73.3	26.7
7112192	Racing (except racetrack operation)	11	1 992	312	47	22	22.9	18.8
7113	Promoters of performing arts, sports, & similar events	50	76 253	8 803	2 042	894	15.5	1.9
71131	Promoters of performing arts, sports, & similar events w/facility	15	13 029	2 913	870	698	38.2	4.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	13 029	2 913	870	698	38.2	4.1
71132	Promoters of performing arts, sports, & similar events w/o facil	35	63 224	5 890	1 172	196	10.9	1.4
711320	Promoters of performing arts, sports, & similar events w/o facil	35	63 224	5 890	1 172	196	10.9	1.4
7114	Agents/managers for artists, athletes, & other public figures	37	9 862	2 885	658	98	17.4	10.2
71141	Agents/managers for artists, athletes, & other public figures	37	9 862	2 885	658	98	17.4	10.2
711410	Agents/managers for artists, athletes, & other public figures	37	9 862	2 885	658	98	17.4	10.2
7115	Independent artists, writers, & performers	185	64 643	19 457	3 291	1 017	31.3	8.1
71151	Independent artists, writers, & performers	185	64 643	19 457	3 291	1 017	31.3	8.1
711510	Independent artists, writers, & performers	185	64 643	19 457	3 291	1 017	31.3	8.1
712	Museums, historical sites, & similar institutions	12	8 016	1 710	355	153	82.4	1.5
7121	Museums, historical sites, & similar institutions	12	8 016	1 710	355	153	82.4	1.5
71211	Museums	7	D	D	D	b	D	D
712110	Museums	7	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	3	D	D	D	c	D	D
712130	Zoos & botanical gardens	3	D	D	D	c	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 154	988 750	319 580	71 108	23 866	14.3	7.9
7131	Amusement parks & arcades	55	48 310	14 402	2 016	569	6.8	2.9
71311	Amusement & theme parks	14	D	D	D	c	D	D
713110	Amusement & theme parks	14	D	D	D	c	D	D
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	11	D	D	D	c	D	D
71312	Amusement arcades	41	D	D	D	e	D	D
713120	Amusement arcades	41	D	D	D	e	D	D
7132	Gambling industries	42	361 159	120 711	29 446	6 402	.2	7.3
71329	Other gambling industries	42	361 159	120 711	29 446	6 402	.2	7.3
713290	Other gambling industries	42	361 159	120 711	29 446	6 402	.2	7.3
7132901	Slot machine operators	7	331 898	117 219	28 603	6 003	—	4.0
7132902	Lottery, bingo, bookie, & other betting operation	35	29 261	3 492	843	399	2.4	44.3
7139	Other amusement & recreation services	1 057	579 281	184 467	39 646	16 895	23.7	8.7
71391	Golf courses & country clubs	274	165 696	55 391	7 035	2 727	35.8	5.7
713910	Golf courses & country clubs	274	165 696	55 391	7 035	2 727	35.8	5.7
71392	Skiing facilities	10	21 972	7 670	3 281	1 395	1.7	—
713920	Skiing facilities	10	21 972	7 670	3 281	1 395	1.7	—
71393	Marinas	60	30 129	6 463	1 119	239	33.2	2.9
713930	Marinas	60	30 129	6 463	1 119	239	33.2	2.9
71394	Fitness & recreational sports centers	280	207 885	77 631	18 502	8 363	9.8	10.3
713940	Fitness & recreational sports centers	280	207 885	77 631	18 502	8 363	9.8	10.3
7139404	Ice skating rinks	25	4 776	1 017	294	172	41.4	24.9
7139405	Roller skating rinks	27	6 566	1 916	536	456	17.1	5.6
71395	Bowling centers	193	83 042	22 590	6 449	2 929	31.3	4.4
713950	Bowling centers	193	83 042	22 590	6 449	2 929	31.3	4.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>MINNESOTA—Con.</b>							
	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries . . . . .	240	70 557	14 722	3 260	1 242	29.9	21.3
713990	All other amusement & recreation industries . . . . .	240	70 557	14 722	3 260	1 242	29.9	21.3
7139901	Dance studios & halls . . . . .	13	1 689	221	59	66	4.4	21.8
7139902	Concession operators of amusement devices & rides . . . . .	21	5 026	1 082	208	109	30.1	19.1
7139904	Miniature golf courses . . . . .	14	1 562	302	15	10	17.1	4.7
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	40	32 389	6 904	1 685	383	22.9	11.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>MINNESOTA</b>								
	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>600</b>	<b>473 281</b>	<b>411 778</b>	<b>146 677</b>	<b>31 981</b>	<b>9 385</b>	<b>13.8</b>	<b>6.2</b>
711	Performing arts, spectator sports, & related industries . . . . .	168	187 110	150 124	43 463	10 693	2 613	4.3	3.9
7111	Performing arts companies . . . . .	109	130 573	98 687	36 215	9 032	1 987	2.7	1.5
71111	Theater companies & dinner theaters . . . . .	57	56 779	53 317	16 169	4 120	1 108	4.5	.1
711110	Theater companies & dinner theaters . . . . .	57	56 779	53 317	16 169	4 120	1 108	4.5	.1
7111101	Opera companies . . . . .	3	D	D	D	D	c	D	D
7111102	Theater companies . . . . .	54	D	D	D	D	f	D	D
71112	Dance companies . . . . .	8	D	D	D	D	b	D	D
711120	Dance companies . . . . .	8	D	D	D	D	b	D	D
71113	Musical groups & artists . . . . .	39	71 593	43 135	19 345	4 737	822	.8	2.7
711130	Musical groups & artists . . . . .	39	71 593	43 135	19 345	4 737	822	.8	2.7
7111301	Symphony orchestras & chamber music organizations . . . . .	12	D	D	D	D	f	D	D
7111309	Other music groups & artists . . . . .	27	D	D	D	D	c	D	D
71119	Other performing arts companies . . . . .	5	D	D	D	D	a	D	D
711190	Other performing arts companies . . . . .	5	D	D	D	D	a	D	D
7111901	Circuses . . . . .	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) . . . . .	4	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	59	56 537	51 437	7 248	1 661	626	8.0	9.3
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	7	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	7	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	52	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	52	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions . . . . .	157	117 521	98 695	40 800	9 388	1 889	17.0	1.8
7121	Museums, historical sites, & similar institutions . . . . .	157	117 521	98 695	40 800	9 388	1 889	17.0	1.8
71211	Museums . . . . .	101	105 412	88 033	35 636	8 435	1 655	15.9	1.2
712110	Museums . . . . .	101	105 412	88 033	35 636	8 435	1 655	15.9	1.2
71212	Historical sites . . . . .	49	10 437	9 523	4 817	882	214	28.8	4.9
712120	Historical sites . . . . .	49	10 437	9 523	4 817	882	214	28.8	4.9
71213	Zoos & botanical gardens . . . . .	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens . . . . .	2	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions . . . . .	5	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions . . . . .	5	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries . . . . .	275	168 650	162 959	62 414	11 900	4 883	22.0	11.8
7139	Other amusement & recreation services . . . . .	275	168 650	162 959	62 414	11 900	4 883	22.0	11.8
71391	Golf courses & country clubs . . . . .	82	84 805	81 508	33 195	5 346	1 409	26.7	1.0
713910	Golf courses & country clubs . . . . .	82	84 805	81 508	33 195	5 346	1 409	26.7	1.0
71394	Fitness & recreational sports centers . . . . .	84	53 111	51 344	21 309	4 759	2 606	6.3	10.0
713940	Fitness & recreational sports centers . . . . .	84	53 111	51 344	21 309	4 759	2 606	6.3	10.0
71399	All other amusement & recreation industries . . . . .	109	30 734	30 107	7 910	1 795	868	36.2	44.9
713990	All other amusement & recreation industries . . . . .	109	30 734	30 107	7 910	1 795	868	36.2	44.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DULUTH-SUPERIOR, MN-WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>84</b>	<b>28 037</b>	<b>5 831</b>	<b>1 323</b>	<b>658</b>	<b>30.1</b>	<b>27.3</b>
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	D	D	D	f	D	D
7139	Other amusement & recreation services	67	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	3 607	905	246	192	68.1	31.9
713940	Fitness & recreational sports centers	21	3 607	905	246	192	68.1	31.9
71395	Bowling centers	15	4 876	1 339	375	202	47.4	2.4
713950	Bowling centers	15	4 876	1 339	375	202	47.4	2.4
71399	All other amusement & recreation industries	16	5 841	875	190	61	23.3	48.4
713990	All other amusement & recreation industries	16	5 841	875	190	61	23.3	48.4
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 323	536	129	25	5.9	55.9
<b>FARGO-MOORHEAD, ND-MN MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>48</b>	<b>23 592</b>	<b>5 642</b>	<b>1 253</b>	<b>656</b>	<b>7.6</b>	<b>2.5</b>
711	Performing arts, spectator sports, & related industries	9	9 356	1 486	258	58	-	1.2
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	39	14 236	4 156	995	598	12.6	3.4
7139	Other amusement & recreation services	27	8 474	2 809	624	438	21.2	1.8
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71395	Bowling centers	5	2 985	733	225	144	18.7	-
713950	Bowling centers	5	2 985	733	225	144	18.7	-
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
<b>GRAND FORKS, ND-MN MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>32</b>	<b>8 119</b>	<b>1 653</b>	<b>396</b>	<b>228</b>	<b>40.0</b>	<b>10.7</b>
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
<b>LA CROSSE, WI-MN MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>48</b>	<b>17 664</b>	<b>6 133</b>	<b>1 339</b>	<b>677</b>	<b>29.5</b>	<b>5.0</b>
711	Performing arts, spectator sports, & related industries	11	3 819	1 541	477	162	13.6	12.5
713	Amusement, gambling, & recreation industries	37	13 845	4 592	862	515	33.9	2.9
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
713910	Golf courses & country clubs	10	6 086	2 071	277	132	32.6	.9
71394	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	-
713940	Fitness & recreational sports centers	5	2 400	781	142	120	21.6	-
<b>MINNEAPOLIS-ST. PAUL, MN-WI MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>932</b>	<b>1 165 460</b>	<b>383 246</b>	<b>96 212</b>	<b>20 528</b>	<b>9.8</b>	<b>4.8</b>
711	Performing arts, spectator sports, & related industries	342	D	D	D	h	D	D
7111	Performing arts companies	93	104 788	22 205	5 305	1 244	4.1	5.8
71111	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
711110	Theater companies & dinner theaters	31	54 194	14 647	3 339	984	2.4	10.6
7111102	Theater companies	26	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	47	D	D	D	c	D	D
711130	Musical groups & artists	47	D	D	D	c	D	D
7111309	Other music groups & artists	47	D	D	D	c	D	D
71119	Other performing arts companies	10	D	D	D	b	D	D
711190	Other performing arts companies	10	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
71121	Spectator sports	26	215 219	103 628	34 521	722	.8	1.2
711211	Sports teams & clubs	8	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	c	D	D
711212	Racetracks	6	28 434	4 993	924	311	2.1	5.3
7113	Promoters of performing arts, sports, & similar events	30	65 988	6 503	1 712	804	10.8	.7
71131	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
711310	Promoters of performing arts, sports, & similar events w/facility	8	10 900	2 489	826	660	32.1	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
711320	Promoters of performing arts, sports, & similar events w/o facil	22	55 088	4 014	886	144	6.6	.7
7114	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	34	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MINNEAPOLIS—ST. PAUL, MN—WI MSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
711	Performing arts, spectator sports, & related industries—Con.							
7115	Independent artists, writers, & performers .....	159	58 261	15 821	2 561	902	31.0	3.3
71151	Independent artists, writers, & performers .....	159	58 261	15 821	2 561	902	31.0	3.3
711510	Independent artists, writers, & performers .....	159	58 261	15 821	2 561	902	31.0	3.3
712	Museums, historical sites, & similar institutions .....	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	6	D	D	D	c	D	D
71213	Zoos & botanical gardens .....	2	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	584	704 321	230 696	51 130	16 619	10.6	6.3
7131	Amusement parks & arcades .....	33	43 170	13 046	1 768	448	3.7	.7
71311	Amusement & theme parks .....	7	D	D	D	c	D	D
713110	Amusement & theme parks .....	7	D	D	D	c	D	D
71312	Amusement arcades .....	26	D	D	D	e	D	D
713120	Amusement arcades .....	26	D	D	D	e	D	D
7132	Gambling industries .....	15	D	D	D	h	D	D
71329	Other gambling industries .....	15	D	D	D	h	D	D
713290	Other gambling industries .....	15	D	D	D	h	D	D
7132901	Slot machine operators .....	1	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	536	D	D	D	j	D	D
71391	Golf courses & country clubs .....	117	114 855	39 435	5 630	1 892	25.2	5.5
713910	Golf courses & country clubs .....	117	114 855	39 435	5 630	1 892	25.2	5.5
71393	Marinas .....	37	21 611	4 926	912	161	19.5	1.1
713930	Marinas .....	37	21 611	4 926	912	161	19.5	1.1
71394	Fitness & recreational sports centers .....	163	186 168	71 151	16 915	7 305	6.7	9.7
713940	Fitness & recreational sports centers .....	163	186 168	71 151	16 915	7 305	6.7	9.7
7139405	Roller skating rinks .....	12	5 252	1 541	424	353	10.9	—
71395	Bowling centers .....	85	55 200	15 303	4 492	1 874	23.4	4.8
713950	Bowling centers .....	85	55 200	15 303	4 492	1 874	23.4	4.8
71399	All other amusement & recreation industries .....	131	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	131	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	16	3 746	846	103	65	27.4	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	18	D	D	D	c	D	D
<b>ROCHESTER, MN MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>29</b>	<b>20 578</b>	<b>5 978</b>	<b>1 331</b>	<b>511</b>	<b>20.9</b>	<b>1.8</b>
713	Amusement, gambling, & recreation industries .....	23	19 718	5 777	1 300	495	17.4	1.9
7139	Other amusement & recreation services .....	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	7 209	2 352	599	288	13.2	4.7
713940	Fitness & recreational sports centers .....	9	7 209	2 352	599	288	13.2	4.7
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
<b>ST. CLOUD, MN MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>63</b>	<b>20 604</b>	<b>5 274</b>	<b>1 124</b>	<b>583</b>	<b>42.8</b>	<b>3.8</b>
711	Performing arts, spectator sports, & related industries .....	11	2 740	592	109	35	57.2	—
713	Amusement, gambling, & recreation industries .....	52	17 864	4 682	1 015	548	40.6	4.4
7139	Other amusement & recreation services .....	50	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	3 168	1 051	241	104	23.4	12.6
713940	Fitness & recreational sports centers .....	13	3 168	1 051	241	104	23.4	12.6
71395	Bowling centers .....	11	2 808	634	179	117	72.9	8.4
713950	Bowling centers .....	11	2 808	634	179	117	72.9	8.4
71399	All other amusement & recreation industries .....	13	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE MINNESOTA METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>516</b>	<b>254 834</b>	<b>82 732</b>	<b>18 064</b>	<b>5 976</b>	<b>23.2</b>	<b>13.1</b>
711	Performing arts, spectator sports, & related industries .....	62	D	D	D	c	D	D
7111	Performing arts companies .....	16	D	D	D	a	D	D
7112	Spectator sports .....	13	D	D	D	b	D	D
71121	Spectator sports .....	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	14	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	10	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	17	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	17	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	450	236 235	76 907	17 079	5 771	22.3	12.6
7132	Gambling industries .....	22	D	D	D	h	D	D
71329	Other gambling industries .....	22	D	D	D	h	D	D
713290	Other gambling industries .....	22	D	D	D	h	D	D
7132901	Slot machine operators .....	6	D	D	D	h	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	411	D	D	D	h	D	D
71391	Golf courses & country clubs .....	138	47 150	14 745	1 255	785	57.7	6.6
713910	Golf courses & country clubs .....	138	47 150	14 745	1 255	785	57.7	6.6
71393	Marinas .....	21	8 807	1 508	229	77	62.2	7.2
713930	Marinas .....	21	8 807	1 508	229	77	62.2	7.2
71394	Fitness & recreational sports centers .....	82	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	82	D	D	D	e	D	D
71395	Bowling centers .....	82	D	D	D	f	D	D
713950	Bowling centers .....	82	D	D	D	f	D	D
71399	All other amusement & recreation industries .....	83	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	83	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	15	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DULUTH-SUPERIOR, MN-WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>46</b>	<b>15 655</b>	<b>14 466</b>	<b>4 532</b>	<b>946</b>	<b>468</b>	<b>38.7</b>	<b>22.6</b>
711	Performing arts, spectator sports, & related industries .....	7	2 169	2 009	800	210	142	24.8	—
7111	Performing arts companies .....	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	12	3 391	3 088	947	228	67	87.5	1.9
7121	Museums, historical sites, & similar institutions .....	12	3 391	3 088	947	228	67	87.5	1.9
713	Amusement, gambling, & recreation industries .....	27	10 095	9 369	2 785	508	259	25.3	34.3
7139	Other amusement & recreation services .....	27	10 095	9 369	2 785	508	259	25.3	34.3
71394	Fitness & recreational sports centers .....	7	2 027	1 814	739	166	89	10.3	8.4
713940	Fitness & recreational sports centers .....	7	2 027	1 814	739	166	89	10.3	8.4
71399	All other amusement & recreation industries .....	13	3 996	3 831	637	160	111	9.3	81.1
713990	All other amusement & recreation industries .....	13	3 996	3 831	637	160	111	9.3	81.1
<b>FARGO-MOORHEAD, ND-MN MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>22</b>	<b>10 986</b>	<b>10 290</b>	<b>4 050</b>	<b>865</b>	<b>387</b>	<b>9.6</b>	<b>13.8</b>
711	Performing arts, spectator sports, & related industries .....	7	4 506	3 955	1 514	359	171	1.5	1.6
7111	Performing arts companies .....	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	9	2 244	1 756	801	156	49	39.2	39.3
7121	Museums, historical sites, & similar institutions .....	9	2 244	1 756	801	156	49	39.2	39.3
713	Amusement, gambling, & recreation industries .....	6	4 236	4 579	1 735	350	167	2.5	13.3
7139	Other amusement & recreation services .....	6	4 236	4 579	1 735	350	167	2.5	13.3

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GRAND FORKS, ND—MN MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>4 026</b>	<b>3 877</b>	<b>1 426</b>	<b>285</b>	<b>92</b>	<b>10.3</b>	<b>34.0</b>
713	Amusement, gambling, & recreation industries .....	8	2 539	2 539	1 081	215	74	10.0	53.9
7139	Other amusement & recreation services .....	8	2 539	2 539	1 081	215	74	10.0	53.9
<b>LA CROSSE, WI—MN MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>4 927</b>	<b>4 473</b>	<b>1 546</b>	<b>282</b>	<b>111</b>	<b>39.5</b>	<b>6.4</b>
711	Performing arts, spectator sports, & related industries .....	8	1 454	1 261	284	56	17	63.4	—
713	Amusement, gambling, & recreation industries .....	7	3 102	2 907	1 135	197	84	24.2	7.0
7139	Other amusement & recreation services .....	7	3 102	2 907	1 135	197	84	24.2	7.0
<b>MINNEAPOLIS—ST. PAUL, MN—WI MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>256</b>	<b>396 278</b>	<b>340 095</b>	<b>121 831</b>	<b>27 411</b>	<b>6 894</b>	<b>7.6</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries .....	90	174 180	137 825	41 096	10 188	2 222	1.4	2.3
7111	Performing arts companies .....	71	124 796	93 207	34 404	8 563	1 675	1.3	1.3
71111	Theater companies & dinner theaters .....	37	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters .....	37	D	D	D	D	g	D	D
7111101	Opera companies .....	2	D	D	D	D	c	D	D
7111102	Theater companies .....	35	D	D	D	D	f	D	D
71113	Musical groups & artists .....	23	68 903	40 623	18 370	4 435	593	.3	2.2
711130	Musical groups & artists .....	23	68 903	40 623	18 370	4 435	593	.3	2.2
7111301	Symphony orchestras & chamber music organizations .....	6	D	D	D	D	e	D	D
7111309	Other music groups & artists .....	17	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	19	49 384	44 618	6 692	1 625	547	1.5	4.7
71131	Promoters of performing arts, sports, & similar events w/facility .....	5	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	5	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	14	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	14	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
7121	Museums, historical sites, & similar institutions .....	46	103 112	85 758	35 884	8 380	1 558	11.2	.6
71211	Museums .....	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
712110	Museums .....	28	97 079	80 575	32 777	7 776	1 435	10.4	.2
71212	Historical sites .....	15	D	D	D	D	c	D	D
712120	Historical sites .....	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
7139	Other amusement & recreation services .....	120	118 986	116 512	44 851	8 843	3 114	13.7	9.6
71391	Golf courses & country clubs .....	23	55 100	53 478	22 358	3 898	874	9.3	.6
713910	Golf courses & country clubs .....	23	55 100	53 478	22 358	3 898	874	9.3	.6
71394	Fitness & recreational sports centers .....	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
713940	Fitness & recreational sports centers .....	45	41 961	40 955	16 431	3 628	1 729	5.5	7.8
71399	All other amusement & recreation industries .....	52	21 925	22 079	6 062	1 317	511	40.6	35.7
713990	All other amusement & recreation industries .....	52	21 925	22 079	6 062	1 317	511	40.6	35.7
<b>ROCHESTER, MN MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>4 472</b>	<b>4 581</b>	<b>1 831</b>	<b>329</b>	<b>125</b>	<b>7.9</b>	<b>10.8</b>
711	Performing arts, spectator sports, & related industries .....	8	1 432	1 413	340	70	25	—	26.8
713	Amusement, gambling, & recreation industries .....	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	D	b	D	D
<b>ST. CLOUD, MN MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>22</b>	<b>4 925</b>	<b>4 660</b>	<b>1 643</b>	<b>373</b>	<b>222</b>	<b>37.4</b>	<b>30.4</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	11	2 747	2 616	1 163	246	196	38.1	22.8
7139	Other amusement & recreation services .....	11	2 747	2 616	1 163	246	196	38.1	22.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE MINNESOTA METROPOLITAN AREAS</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>252</b>	<b>50 493</b>	<b>46 551</b>	<b>15 949</b>	<b>2 701</b>	<b>1 472</b>	<b>53.4</b>	<b>13.4</b>
711	Performing arts, spectator sports, & related industries .....	55	8 252	7 802	1 084	154	126	58.2	25.0
7111	Performing arts companies .....	20	2 045	2 003	475	76	47	67.1	—
71111	Theater companies & dinner theaters .....	12	1 584	1 542	325	39	24	72.3	—
711110	Theater companies & dinner theaters .....	12	1 584	1 542	325	39	24	72.3	—
7113	Promoters of performing arts, sports, & similar events ...	35	6 207	5 799	609	78	79	55.3	33.2
71132	Promoters of performing arts, sports, & similar events w/o facil .....	32	5 936	5 502	549	62	57	57.8	34.7
711320	Promoters of performing arts, sports, & similar events w/o facil .....	32	5 936	5 502	549	62	57	57.8	34.7
712	Museums, historical sites, & similar institutions .....	88	9 797	8 819	3 183	595	227	52.6	12.8
7121	Museums, historical sites, & similar institutions .....	88	9 797	8 819	3 183	595	227	52.6	12.8
71211	Museums .....	55	D	D	D	D	c	D	D
712110	Museums .....	55	D	D	D	D	c	D	D
71212	Historical sites .....	31	4 664	4 396	1 680	260	90	30.2	6.8
712120	Historical sites .....	31	4 664	4 396	1 680	260	90	30.2	6.8
713	Amusement, gambling, & recreation industries .....	109	32 444	29 930	11 682	1 952	1 119	52.4	10.6
7139	Other amusement & recreation services .....	109	32 444	29 930	11 682	1 952	1 119	52.4	10.6
71391	Golf courses & country clubs .....	46	21 287	19 739	7 551	975	361	68.7	.8
713910	Golf courses & country clubs .....	46	21 287	19 739	7 551	975	361	68.7	.8
71394	Fitness & recreational sports centers .....	28	7 871	7 326	3 385	783	620	10.1	21.9
713940	Fitness & recreational sports centers .....	28	7 871	7 326	3 385	783	620	10.1	21.9
71399	All other amusement & recreation industries .....	35	3 286	2 865	746	194	138	48.0	46.9
713990	All other amusement & recreation industries .....	35	3 286	2 865	746	194	138	48.0	46.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AITKIN COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>3 018</b>	<b>598</b>	<b>90</b>	<b>25</b>	<b>44.5</b>	<b>15.8</b>
713	Amusement, gambling, & recreation industries .....	10	3 018	598	90	25	44.5	15.8
7139	Other amusement & recreation services .....	10	3 018	598	90	25	44.5	15.8
<b>ANOKA COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>70</b>	<b>43 628</b>	<b>10 908</b>	<b>2 285</b>	<b>1 596</b>	<b>22.0</b>	<b>8.0</b>
711	Performing arts, spectator sports, & related industries .....	18	13 144	2 196	443	201	29.5	4.6
7113	Promoters of performing arts, sports, & similar events .....	3	8 157	931	186	122	D	—
713	Amusement, gambling, & recreation industries .....	52	30 484	8 712	1 842	1 395	18.7	9.4
7139	Other amusement & recreation services .....	44	D	D	D	g	D	D
71391	Golf courses & country clubs .....	7	8 290	2 575	113	467	8.0	.4
713910	Golf courses & country clubs .....	7	8 290	2 575	113	467	8.0	.4
71394	Fitness & recreational sports centers .....	15	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	15	D	D	D	f	D	D
71395	Bowling centers .....	12	5 177	1 449	401	225	28.8	3.9
713950	Bowling centers .....	12	5 177	1 449	401	225	28.8	3.9
71399	All other amusement & recreation industries .....	10	3 146	629	130	76	55.3	14.9
713990	All other amusement & recreation industries .....	10	3 146	629	130	76	55.3	14.9
<b>BECKER COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>13</b>	<b>6 287</b>	<b>1 690</b>	<b>224</b>	<b>82</b>	<b>12.9</b>	<b>5.3</b>
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	12	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BELTRAMI COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	17	7 278	3 066	709	211	37.2	1.2
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	a	D	D
<b>BENTON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	1 852	328	60	43	70.3	12.8
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
<b>BIG STONE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	334	36	6	6	100.0	—
<b>BLUE EARTH COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	19	3 824	966	159	103	35.4	17.3
713	Amusement, gambling, & recreation industries .....	14	2 645	794	147	89	25.7	13.0
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>BROWN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	11	1 760	541	97	55	63.6	1.0
713	Amusement, gambling, & recreation industries .....	8	1 650	486	84	51	61.2	1.1
7139	Other amusement & recreation services .....	8	1 650	486	84	51	61.2	1.1
<b>CARLTON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	13	1 654	518	85	68	60.3	22.4
713	Amusement, gambling, & recreation industries .....	13	1 654	518	85	68	60.3	22.4
7139	Other amusement & recreation services .....	13	1 654	518	85	68	60.3	22.4
<b>CARVER COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	27	32 040	10 206	2 273	445	27.9	9.3
711	Performing arts, spectator sports, & related industries .....	8	19 586	6 444	1 648	281	14.1	1.4
7111	Performing arts companies .....	3	16 192	6 258	1 605	271	—	—
71111	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
7111103	Dinner theaters .....	1	D	D	D	c	D	D
71113	Musical groups & artists .....	2	D	D	D	b	D	D
711130	Musical groups & artists .....	2	D	D	D	b	D	D
7111309	Other music groups & artists .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	12 454	3 762	625	164	49.6	21.8
7139	Other amusement & recreation services .....	19	12 454	3 762	625	164	49.6	21.8
71391	Golf courses & country clubs .....	8	9 507	3 100	437	93	51.1	14.8
713910	Golf courses & country clubs .....	8	9 507	3 100	437	93	51.1	14.8
<b>CASS COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	15	2 840	751	34	11	75.9	17.1
713	Amusement, gambling, & recreation industries .....	13	D	D	D	a	D	D
7139	Other amusement & recreation services .....	13	D	D	D	a	D	D
<b>CHIPPEWA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>CHISAGO COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	16	5 495	1 758	485	119	18.3	4.7
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
<b>CLAY COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	1 428	553	88	66	67.6	10.9
<b>CLEARWATER COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COOK COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>COTTONWOOD COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>CROW WING COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	34	11 904	3 075	451	209	45.2	6.2
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	30	10 373	2 584	333	186	37.1	7.1
7139	Other amusement & recreation services .....	24	D	D	D	c	D	D
<b>DAKOTA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	91	54 585	17 451	4 704	2 049	24.6	3.9
711	Performing arts, spectator sports, & related industries .....	23	2 947	897	123	49	43.4	4.0
713	Amusement, gambling, & recreation industries .....	68	51 638	16 554	4 581	2 000	23.5	3.9
7139	Other amusement & recreation services .....	63	D	D	D	g	D	D
71391	Golf courses & country clubs .....	14	13 905	4 220	601	141	35.0	1.4
713910	Golf courses & country clubs .....	14	13 905	4 220	601	141	35.0	1.4
71394	Fitness & recreational sports centers .....	19	12 732	4 659	1 161	661	15.5	11.9
713940	Fitness & recreational sports centers .....	19	12 732	4 659	1 161	661	15.5	11.9
71395	Bowling centers .....	10	9 480	2 870	1 157	340	11.1	—
713950	Bowling centers .....	10	9 480	2 870	1 157	340	11.1	—
71399	All other amusement & recreation industries .....	15	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	15	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
<b>DODGE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	788	239	33	10	78.3	—
<b>DOUGLAS COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	17	5 297	1 455	196	83	27.4	12.6
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>FARIBAULT COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>FILLMORE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	9	2 099	480	68	37	81.6	—
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>FREEBORN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	2 062	670	99	55	31.6	1.1
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>GOODHUE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	17	54 555	30 776	8 073	1 829	5.9	.6
713	Amusement, gambling, & recreation industries .....	15	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	1	D	D	D	g	D	D
713290	Other gambling industries .....	1	D	D	D	g	D	D
7132901	Slot machine operators .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	14	D	D	D	e	D	D
<b>GRANT COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	538	100	18	9	D	25.3

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HENNEPIN COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>408</b>	<b>589 996</b>	<b>210 945</b>	<b>58 336</b>	<b>9 172</b>	<b>7.9</b>	<b>4.2</b>
711	Performing arts, spectator sports, & related industries .....	210	363 822	129 457	40 130	2 477	5.7	.7
7111	Performing arts companies .....	63	77 578	12 442	2 870	662	4.9	.5
71111	Theater companies & dinner theaters .....	24	37 130	7 772	1 670	505	3.1	.2
711110	Theater companies & dinner theaters .....	24	37 130	7 772	1 670	505	3.1	.2
7111102	Theater companies .....	20	D	D	D	e	D	D
71113	Musical groups & artists .....	31	D	D	D	c	D	D
711130	Musical groups & artists .....	31	D	D	D	c	D	D
7111309	Other music groups & artists .....	31	D	D	D	c	D	D
71119	Other performing arts companies .....	6	D	D	D	b	D	D
711190	Other performing arts companies .....	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	6	D	D	D	b	D	D
7112	Spectator sports .....	9	182 549	97 623	33 403	346	.4	.2
71121	Spectator sports .....	9	182 549	97 623	33 403	346	.4	.2
711211	Sports teams & clubs .....	4	178 939	97 265	33 352	338	.1	—
7112119	Other professional sports clubs .....	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	15	49 889	4 258	1 242	639	9.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	24	7 654	2 461	565	69	12.2	13.1
71141	Agents/managers for artists, athletes, & other public figures .....	24	7 654	2 461	565	69	12.2	13.1
711410	Agents/managers for artists, athletes, & other public figures .....	24	7 654	2 461	565	69	12.2	13.1
7115	Independent artists, writers, & performers .....	99	46 152	12 673	2 050	761	22.2	2.1
71151	Independent artists, writers, & performers .....	99	46 152	12 673	2 050	761	22.2	2.1
711510	Independent artists, writers, & performers .....	99	46 152	12 673	2 050	761	22.2	2.1
712	Museums, historical sites, & similar institutions .....	4	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	4	D	D	D	c	D	D
71213	Zoos & botanical gardens .....	1	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	194	D	D	D	i	D	D
7131	Amusement parks & arcades .....	12	D	D	D	c	D	D
71312	Amusement arcades .....	11	D	D	D	c	D	D
713120	Amusement arcades .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	180	D	D	D	i	D	D
71391	Golf courses & country clubs .....	30	41 096	15 938	2 657	729	13.9	9.1
713910	Golf courses & country clubs .....	30	41 096	15 938	2 657	729	13.9	9.1
71393	Marinas .....	20	7 055	1 610	239	42	30.9	3.2
713930	Marinas .....	20	7 055	1 610	239	42	30.9	3.2
71394	Fitness & recreational sports centers .....	66	125 180	51 140	12 003	4 577	2.8	9.1
713940	Fitness & recreational sports centers .....	66	125 180	51 140	12 003	4 577	2.8	9.1
7139405	Roller skating rinks .....	4	1 715	466	120	86	29.7	—
71395	Bowling centers .....	27	23 862	6 702	1 749	751	9.7	7.7
713950	Bowling centers .....	27	23 862	6 702	1 749	751	9.7	7.7
71399	All other amusement & recreation industries .....	37	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	37	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	7	5 171	1 135	294	37	40.2	43.9
<b>HOUSTON COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>HUBBARD COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>64 322</b>	<b>13 858</b>	<b>3 155</b>	<b>1 136</b>	<b>2.2</b>	<b>31.5</b>
713	Amusement, gambling, & recreation industries .....	16	D	D	D	g	D	D
7132	Gambling industries .....	5	61 474	13 098	2 958	1 049	—	31.0
71329	Other gambling industries .....	5	61 474	13 098	2 958	1 049	—	31.0
713290	Other gambling industries .....	5	61 474	13 098	2 958	1 049	—	31.0
7132901	Slot machine operators .....	3	D	D	D	f	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>ISANTI COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>2 609</b>	<b>499</b>	<b>88</b>	<b>43</b>	<b>61.9</b>	<b>1.8</b>
713	Amusement, gambling, & recreation industries .....	10	2 609	499	88	43	61.9	1.8
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>ITASCA COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>4 260</b>	<b>899</b>	<b>111</b>	<b>62</b>	<b>67.5</b>	<b>1.9</b>
713	Amusement, gambling, & recreation industries .....	15	D	D	D	b	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
<b>JACKSON COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>1 246</b>	<b>220</b>	<b>37</b>	<b>35</b>	<b>39.5</b>	<b>—</b>

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KANABEC COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	777	116	11	5	87.5	12.5
<b>KANDIYOHI COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	16	4 219	1 114	198	138	12.8	7.8
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
<b>KITTSOON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KOOCHICHING COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	2 470	443	97	34	32.3	1.3
713	Amusement, gambling, & recreation industries .....	7	2 470	443	97	34	32.3	1.3
7139	Other amusement & recreation services .....	7	2 470	443	97	34	32.3	1.3
<b>LAC QUI PARLE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	591	79	32	10	15.4	40.3
<b>LAKE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	741	214	8	2	97.3	2.7
<b>LAKE OF THE WOODS COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	1 296	279	43	16	29.6	—
<b>LE SUEUR COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	15	5 523	1 421	478	232	20.8	4.9
711	Performing arts, spectator sports, & related industries .....	5	1 794	559	120	25	21.0	—
713	Amusement, gambling, & recreation industries .....	10	3 729	862	358	207	20.6	7.2
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
<b>LINCOLN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	476	62	11	5	100.0	—
<b>LYON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	480	116	28	18	77.1	22.9
<b>MCLEOD COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	9	2 025	426	80	47	41.3	19.2
713	Amusement, gambling, & recreation industries .....	9	2 025	426	80	47	41.3	19.2
7139	Other amusement & recreation services .....	9	2 025	426	80	47	41.3	19.2
<b>MARSHALL COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	540	187	24	5	80.9	19.1
<b>MARTIN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	1 324	331	76	61	37.5	21.1
<b>MEEKER COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>MILLE LACS COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	9	6 297	1 835	221	292	21.5	.6
713	Amusement, gambling, & recreation industries .....	9	6 297	1 835	221	292	21.5	.6
7139	Other amusement & recreation services .....	9	6 297	1 835	221	292	21.5	.6
71391	Golf courses & country clubs .....	5	5 851	1 729	206	281	15.5	.7
713910	Golf courses & country clubs .....	5	5 851	1 729	206	281	15.5	.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MORRISON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	10	1 621	276	50	21	80.9	18.3
713	Amusement, gambling, & recreation industries .....	10	1 621	276	50	21	80.9	18.3
<b>MOWER COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	1 640	547	68	83	82.1	—
<b>MURRAY COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>NICOLLET COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	3 582	1 516	339	39	16.2	1.1
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>NOBLES COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>NORMAN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	281	52	6	5	68.7	—
<b>OLMSTED COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	29	20 578	5 978	1 331	511	20.9	1.8
713	Amusement, gambling, & recreation industries .....	23	19 718	5 777	1 300	495	17.4	1.9
7139	Other amusement & recreation services .....	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	7 209	2 352	599	288	13.2	4.7
713940	Fitness & recreational sports centers .....	9	7 209	2 352	599	288	13.2	4.7
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
<b>OTTER TAIL COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	26	5 417	1 277	172	101	43.6	27.1
713	Amusement, gambling, & recreation industries .....	21	4 811	1 168	158	96	44.0	28.7
7139	Other amusement & recreation services .....	20	D	D	D	b	D	D
<b>PENNINGTON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>PINE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	858	172	7	8	100.0	—
<b>PIPESTONE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>POLK COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	8	2 529	556	110	57	100.0	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>POPE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RAMSEY COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>135</b>	<b>68 671</b>	<b>18 537</b>	<b>3 866</b>	<b>1 552</b>	<b>18.3</b>	<b>14.7</b>
711	Performing arts, spectator sports, & related industries .....	45	D	D	D	c	D	D
7111	Performing arts companies .....	9	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	3	D	D	D	b	D	D
71121	Spectator sports .....	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	25	3 179	1 045	147	51	68.1	12.6
71151	Independent artists, writers, & performers .....	25	3 179	1 045	147	51	68.1	12.6
711510	Independent artists, writers, & performers .....	25	3 179	1 045	147	51	68.1	12.6
713	Amusement, gambling, & recreation industries .....	89	53 701	14 877	3 109	1 380	18.8	16.9
7139	Other amusement & recreation services .....	79	D	D	D	g	D	D
71391	Golf courses & country clubs .....	9	D	D	D	c	D	D
713910	Golf courses & country clubs .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	30	21 367	6 370	1 357	753	14.3	6.1
713940	Fitness & recreational sports centers .....	30	21 367	6 370	1 357	753	14.3	6.1
71395	Bowling centers .....	9	7 642	2 403	629	262	39.0	—
713950	Bowling centers .....	9	7 642	2 403	629	262	39.0	—
71399	All other amusement & recreation industries .....	28	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	28	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides .....	6	D	D	D	a	D	D
<b>RED LAKE COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>REDWOOD COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>1 613</b>	<b>453</b>	<b>105</b>	<b>30</b>	<b>74.0</b>	<b>17.3</b>
<b>RENVILLE COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>1 208</b>	<b>334</b>	<b>34</b>	<b>19</b>	<b>81.5</b>	<b>13.2</b>
<b>RICE COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>3 388</b>	<b>950</b>	<b>181</b>	<b>80</b>	<b>29.0</b>	<b>7.9</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>ROCK COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ROSEAU COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>1 481</b>	<b>149</b>	<b>28</b>	<b>18</b>	<b>50.4</b>	<b>18.9</b>
<b>ST. LOUIS COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>64</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	54	D	D	D	f	D	D
7139	Other amusement & recreation services .....	48	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	15	2 955	714	195	163	61.8	38.2
713940	Fitness & recreational sports centers .....	15	2 955	714	195	163	61.8	38.2
71395	Bowling centers .....	12	D	D	D	c	D	D
713950	Bowling centers .....	12	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SCOTT COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>34</b>	<b>300 082</b>	<b>94 092</b>	<b>20 595</b>	<b>4 071</b>	<b>.9</b>	<b>2.6</b>
711	Performing arts, spectator sports, & related industries .....	12	D	D	D	e	D	D
7111	Performing arts companies .....	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
7111102	Theater companies .....	1	D	D	D	c	D	D
7112	Spectator sports .....	4	D	D	D	c	D	D
71121	Spectator sports .....	4	D	D	D	c	D	D
711212	Racetracks .....	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	22	D	D	D	h	D	D
7131	Amusement parks & arcades .....	3	D	D	D	b	D	D
71311	Amusement & theme parks .....	3	D	D	D	b	D	D
713110	Amusement & theme parks .....	3	D	D	D	b	D	D
7132	Gambling industries .....	2	D	D	D	h	D	D
71329	Other gambling industries .....	2	D	D	D	h	D	D
713290	Other gambling industries .....	2	D	D	D	h	D	D
7132901	Slot machine operators .....	1	D	D	D	h	D	D
7139	Other amusement & recreation services .....	17	D	D	D	c	D	D
71391	Golf courses & country clubs .....	8	D	D	D	b	D	D
713910	Golf courses & country clubs .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
<b>SHERBURNE COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>3 296</b>	<b>822</b>	<b>161</b>	<b>80</b>	<b>51.9</b>	<b>16.8</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>SIBLEY COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>275</b>	<b>120</b>	<b>14</b>	<b>23</b>	<b>—</b>	<b>48.0</b>
<b>STEARNS COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>56</b>	<b>18 752</b>	<b>4 946</b>	<b>1 064</b>	<b>540</b>	<b>40.1</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	46	D	D	D	f	D	D
7139	Other amusement & recreation services .....	45	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	c	D	D
71395	Bowling centers .....	10	D	D	D	c	D	D
713950	Bowling centers .....	10	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	12	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
<b>STEELE COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 645</b>	<b>428</b>	<b>76</b>	<b>42</b>	<b>99.3</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>STEVENS COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>278</b>	<b>71</b>	<b>18</b>	<b>9</b>	<b>100.0</b>	<b>—</b>
<b>SWIFT COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>760</b>	<b>256</b>	<b>24</b>	<b>13</b>	<b>89.3</b>	<b>—</b>
<b>TODD COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>618</b>	<b>178</b>	<b>11</b>	<b>6</b>	<b>91.6</b>	<b>1.9</b>
<b>TRAVERSE COUNTY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WABASHA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	11	2 407	1 848	326	35	31.7	21.9
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>WADENA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WASECA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	702	113	27	18	44.2	14.8
<b>WASHINGTON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	69	38 958	10 671	2 073	822	16.1	4.7
711	Performing arts, spectator sports, & related industries .....	9	1 439	421	57	22	72.8	—
713	Amusement, gambling, & recreation industries .....	60	37 519	10 250	2 016	800	13.9	4.9
7139	Other amusement & recreation services .....	59	D	D	D	f	D	D
71391	Golf courses & country clubs .....	14	12 357	3 570	478	152	13.1	1.7
713910	Golf courses & country clubs .....	14	12 357	3 570	478	152	13.1	1.7
71393	Marinas .....	9	11 929	2 742	553	89	6.7	—
713930	Marinas .....	9	11 929	2 742	553	89	6.7	—
71394	Fitness & recreational sports centers .....	19	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	19	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	12	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	b	D	D
<b>WATONWAN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	314	226	37	13	D	46.5
<b>WILKIN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	517	117	30	31	96.3	3.7
<b>WINONA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	13	8 136	2 250	436	134	26.6	33.4
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>WRIGHT COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	25	7 869	2 219	410	231	32.2	26.8
713	Amusement, gambling, & recreation industries .....	21	D	D	D	c	D	D
7139	Other amusement & recreation services .....	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>YELLOW MEDICINE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AFTON, MN</b>								
71	Arts, entertainment, & recreation .....	4	2 201	697	146	21	2.6	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>ALBERT LEA, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ALEXANDRIA, MN</b>								
71	Arts, entertainment, & recreation .....	7	2 175	576	91	39	12.1	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
<b>ANDOVER, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
<b>ANOKA, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>APPLE VALLEY, MN</b>								
71	Arts, entertainment, & recreation .....	5	2 337	562	124	73	17.8	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>ARDEN HILLS, MN</b>								
71	Arts, entertainment, & recreation .....	5	3 542	708	179	88	10.0	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>AUSTIN, MN</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>BAXTER, MN</b>								
71	Arts, entertainment, & recreation .....	5	1 915	594	108	23	—	—
713	Amusement, gambling, & recreation industries .....	5	1 915	594	108	23	—	—
<b>BAYPORT, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BEMIDJI, MN</b>								
71	Arts, entertainment, & recreation .....	8	2 723	535	111	58	43.1	—
713	Amusement, gambling, & recreation industries .....	8	2 723	535	111	58	43.1	—
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BENSON, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BIG LAKE, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BLAINE, MN *</b>								
71	Arts, entertainment, & recreation .....	9	4 418	1 120	239	133	18.7	13.5
711	Performing arts, spectator sports, & related industries .....	4	1 609	527	92	42	—	31.4
713	Amusement, gambling, & recreation industries .....	5	2 809	593	147	91	29.4	3.2
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BLAINE, MN (ANOKA COUNTY PART) *</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>4 418</b>	<b>1 120</b>	<b>239</b>	<b>133</b>	<b>18.7</b>	<b>13.5</b>
711	Performing arts, spectator sports, & related industries .....	4	1 609	527	92	42	—	31.4
713	Amusement, gambling, & recreation industries .....	5	2 809	593	147	91	29.4	3.2
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
	<b>BLOOMINGTON, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>37</b>	<b>87 306</b>	<b>25 951</b>	<b>5 573</b>	<b>1 896</b>	<b>9.5</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	14	49 060	5 519	921	55	2.8	.3
7111	Performing arts companies .....	2	D	D	D	b	D	D
71113	Musical groups & artists .....	1	D	D	D	b	D	D
711130	Musical groups & artists .....	1	D	D	D	b	D	D
7111309	Other music groups & artists .....	1	D	D	D	b	D	D
71119	Other performing arts companies .....	1	D	D	D	a	D	D
711190	Other performing arts companies .....	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	10	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	10	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	10	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	c	D	D
71213	Zoos & botanical gardens .....	1	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	22	D	D	D	g	D	D
7139	Other amusement & recreation services .....	21	D	D	D	g	D	D
71394	Fitness & recreational sports centers .....	14	27 393	18 058	4 073	1 567	1.8	8.0
713940	Fitness & recreational sports centers .....	14	27 393	18 058	4 073	1 567	1.8	8.0
71395	Bowling centers .....	3	D	D	D	c	D	D
713950	Bowling centers .....	3	D	D	D	c	D	D
	<b>BLUE EARTH, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>BRAINERD, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>4 999</b>	<b>1 216</b>	<b>259</b>	<b>125</b>	<b>38.8</b>	<b>7.3</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
	<b>BRECKENRIDGE, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>517</b>	<b>117</b>	<b>30</b>	<b>31</b>	<b>96.3</b>	<b>3.7</b>
	<b>BROOKLYN CENTER, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>5 726</b>	<b>2 168</b>	<b>510</b>	<b>242</b>	<b>12.7</b>	<b>31.4</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
71395	Bowling centers .....	3	D	D	D	c	D	D
713950	Bowling centers .....	3	D	D	D	c	D	D
	<b>BROOKLYN PARK, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>7 576</b>	<b>2 228</b>	<b>640</b>	<b>261</b>	<b>36.4</b>	<b>3.7</b>
713	Amusement, gambling, & recreation industries .....	9	7 217	2 005	591	256	36.8	3.8
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	2 415	682	182	38	88.5	11.5
713990	All other amusement & recreation industries .....	4	2 415	682	182	38	88.5	11.5
	<b>BUFFALO, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 286</b>	<b>378</b>	<b>83</b>	<b>55</b>	<b>11.6</b>	<b>44.4</b>
	<b>BURNSVILLE, MN</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>20</b>	<b>7 160</b>	<b>3 042</b>	<b>747</b>	<b>461</b>	<b>22.9</b>	<b>18.5</b>
713	Amusement, gambling, & recreation industries .....	13	6 294	2 780	726	457	20.5	21.1
7139	Other amusement & recreation services .....	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	3	1 727	1 363	292	172	—	76.8
713940	Fitness & recreational sports centers .....	3	1 727	1 363	292	172	—	76.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BYRON, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CALEDONIA, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CAMBRIDGE, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>CANNON FALLS, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CHANHASSEN, MN *</b>								
71	Arts, entertainment, & recreation .....	6	18 938	6 217	1 608	313	18.7	.9
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	e	D	D
7111	Performing arts companies .....	2	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
7111103	Dinner theaters .....	1	D	D	D	c	D	D
71113	Musical groups & artists .....	1	D	D	D	b	D	D
711130	Musical groups & artists .....	1	D	D	D	b	D	D
7111309	Other music groups & artists .....	1	D	D	D	b	D	D
<b>CHANHASSEN, MN (CARVER COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	6	18 938	6 217	1 608	313	18.7	.9
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	e	D	D
7111	Performing arts companies .....	2	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
7111103	Dinner theaters .....	1	D	D	D	c	D	D
71113	Musical groups & artists .....	1	D	D	D	b	D	D
711130	Musical groups & artists .....	1	D	D	D	b	D	D
7111309	Other music groups & artists .....	1	D	D	D	b	D	D
<b>CHASKA, MN</b>								
71	Arts, entertainment, & recreation .....	8	6 786	2 565	497	79	17.0	16.4
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>CHISHOLM, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
<b>CIRCLE PINES, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CLOQUET, MN</b>								
71	Arts, entertainment, & recreation .....	6	730	224	52	36	64.9	35.1
<b>COLD SPRING, MN</b>								
71	Arts, entertainment, & recreation .....	4	1 045	297	41	19	68.7	2.6
<b>COLUMBIA HEIGHTS, MN</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COON RAPIDS, MN</b>								
71	Arts, entertainment, & recreation .....	17	12 251	2 680	801	423	31.9	3.4
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	e	D	D
<b>CORCORAN, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>COTTAGE GROVE, MN</b>								
71	Arts, entertainment, & recreation .....	4	2 594	877	123	72	—	3.8
713	Amusement, gambling, & recreation industries .....	4	2 594	877	123	72	—	3.8
7139	Other amusement & recreation services .....	4	2 594	877	123	72	—	3.8
<b>CROOKSTON, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>CRYSTAL, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>DAYTON, MN *</b>								
71	Arts, entertainment, & recreation .....	3	1 726	645	52	11	D	—
<b>DAYTON, MN (HENNEPIN COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	1 726	645	52	11	D	—
<b>DELANO, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DETROIT LAKES, MN</b>								
71	Arts, entertainment, & recreation .....	8	4 986	1 295	201	67	9.8	1.5
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
<b>DULUTH, MN</b>								
71	Arts, entertainment, & recreation .....	31	9 738	2 298	515	279	38.6	25.0
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	23	D	D	D	e	D	D
7139	Other amusement & recreation services .....	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	9	2 250	433	118	95	63.3	36.7
713940	Fitness & recreational sports centers .....	9	2 250	433	118	95	63.3	36.7
<b>EAGAN, MN</b>								
71	Arts, entertainment, & recreation .....	16	14 190	3 843	1 270	426	31.9	—
713	Amusement, gambling, & recreation industries .....	12	13 670	3 659	1 239	423	29.3	—
7139	Other amusement & recreation services .....	12	13 670	3 659	1 239	423	29.3	—
71394	Fitness & recreational sports centers .....	4	6 517	1 545	439	221	8.9	—
713940	Fitness & recreational sports centers .....	4	6 517	1 545	439	221	8.9	—
71399	All other amusement & recreation industries .....	4	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	c	D	D
<b>EAST BETHEL, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>EAST GRAND FORKS, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>EDEN PRAIRIE, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	23	125 660	67 961	23 132	1 837	1.1	2.4
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
711211	Sports teams & clubs .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	g	D	D
7139	Other amusement & recreation services .....	12	D	D	D	g	D	D
71391	Golf courses & country clubs .....	4	D	D	D	b	D	D
713910	Golf courses & country clubs .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	g	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	g	D	D
71395	Bowling centers .....	1	D	D	D	c	D	D
713950	Bowling centers .....	1	D	D	D	c	D	D
<b>EDINA, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	26	10 445	2 669	642	114	7.1	6.7
711	Performing arts, spectator sports, & related industries .....	16	8 407	1 996	485	49	3.7	—
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	2 038	673	157	65	21.0	34.5
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>ELK RIVER, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	1 678	370	74	42	49.9	10.4
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>ELY, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	837	245	47	20	100.0	—
<b>EVELETH, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>FAIRMONT, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	1 324	331	76	61	37.5	21.1
<b>FALCON HEIGHTS, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	480	138	26	20	80.4	—
<b>FARIBAULT, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	D	D	D	b	D	D
<b>FARMINGTON, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	986	201	45	15	D	—
<b>FERGUS FALLS, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	9	1 529	398	90	39	73.8	—
<b>FOREST LAKE, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	1 249	352	83	45	65.3	34.7
<b>FRIDLEY, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	8	5 050	2 133	573	256	12.2	33.9
713	Amusement, gambling, & recreation industries .....	8	5 050	2 133	573	256	12.2	33.9
7139	Other amusement & recreation services .....	2	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
<b>GLENCOE, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	965	209	25	16	86.7	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GLENWOOD, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>GOLDEN VALLEY, MN</b>								
71	Arts, entertainment, & recreation .....	14	11 962	4 176	862	308	5.2	22.8
711	Performing arts, spectator sports, & related industries .....	6	2 008	601	138	54	26.6	—
7111	Performing arts companies .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	9 954	3 575	724	254	.9	27.4
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>GRAND RAPIDS, MN</b>								
71	Arts, entertainment, & recreation .....	7	3 018	582	91	44	59.7	2.4
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>GRANITE FALLS, MN *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	c	D	D
<b>GRANITE FALLS, MN (YELLOW MEDICINE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	c	D	D
<b>HAM LAKE, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	e	D	D
7139	Other amusement & recreation services .....	2	D	D	D	e	D	D
71391	Golf courses & country clubs .....	1	D	D	D	e	D	D
713910	Golf courses & country clubs .....	1	D	D	D	e	D	D
<b>HASTINGS, MN *</b>								
71	Arts, entertainment, & recreation .....	8	13 895	3 814	1 273	485	13.0	—
713	Amusement, gambling, & recreation industries .....	8	13 895	3 814	1 273	485	13.0	—
7139	Other amusement & recreation services .....	8	13 895	3 814	1 273	485	13.0	—
71393	Marinas .....	2	D	D	D	b	D	D
713930	Marinas .....	2	D	D	D	b	D	D
<b>HASTINGS, MN (DAKOTA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	e	D	D
<b>HASTINGS, MN (WASHINGTON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	a	D	D
7139	Other amusement & recreation services .....	1	D	D	D	a	D	D
71393	Marinas .....	1	D	D	D	a	D	D
713930	Marinas .....	1	D	D	D	a	D	D
<b>HERMANTOWN, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>HIBBING, MN</b>								
71	Arts, entertainment, & recreation .....	5	735	159	46	27	31.3	21.9
<b>HOPKINS, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>HUGO, MN</b>								
71	Arts, entertainment, & recreation .....	3	1 520	407	62	19	—	25.4
713	Amusement, gambling, & recreation industries .....	3	1 520	407	62	19	—	25.4
7139	Other amusement & recreation services .....	3	1 520	407	62	19	—	25.4

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<b>HUTCHINSON, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>INTERNATIONAL FALLS, MN</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>INVER GROVE HEIGHTS, MN</b>								
71	Arts, entertainment, & recreation .....	5	2 322	805	185	91	33.4	7.2
713	Amusement, gambling, & recreation industries .....	5	2 322	805	185	91	33.4	7.2
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>JACKSON, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>KASSON, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>LA CRESCENT, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LAKE CITY, MN *</b>								
71	Arts, entertainment, & recreation .....	4	619	92	7	13	68.5	31.5
<b>LAKE CITY, MN (GOODHUE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LAKE CITY, MN (WABASHA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LAKE ELMO, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>LAKEVILLE, MN</b>								
71	Arts, entertainment, & recreation .....	10	5 031	1 463	259	88	4.6	12.2
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>LE SUEUR, MN *</b>								
71	Arts, entertainment, & recreation .....	3	977	348	80	20	D	14.7
<b>LE SUEUR, MN (LE SUEUR COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	977	348	80	20	D	14.7
<b>LINDSTROM, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>LINO LAKES, MN</b>								
71	Arts, entertainment, & recreation .....	4	253	82	6	4	7.9	39.9
<b>LITCHFIELD, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LITTLE CANADA, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LITTLE FALLS, MN</b>								
71	Arts, entertainment, & recreation .....	4	687	117	29	11	62.3	35.8
<b>LONG PRAIRIE, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>LUVERNE, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MAHTOMEDI, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MANKATO, MN *</b>								
71	Arts, entertainment, & recreation .....	15	3 233	742	140	86	38.5	20.5
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>MANKATO, MN (BLUE EARTH COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	15	3 233	742	140	86	38.5	20.5
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>MAPLE GROVE, MN</b>								
71	Arts, entertainment, & recreation .....	8	4 413	1 746	300	103	9.2	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>MAPLEWOOD, MN</b>								
71	Arts, entertainment, & recreation .....	14	5 604	1 438	280	137	81.0	—
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>MARSHALL, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MELROSE, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MENDOTA HEIGHTS, MN</b>								
71	Arts, entertainment, & recreation .....	7	4 322	1 546	292	98	14.9	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MINNEAPOLIS, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>139</b>	<b>233 417</b>	<b>77 399</b>	<b>21 196</b>	<b>2 506</b>	<b>6.1</b>	<b>3.2</b>
711	Performing arts, spectator sports, & related industries .....	93	196 275	63 735	18 159	1 568	4.3	1.2
7111	Performing arts companies .....	31	38 509	7 503	1 579	406	8.3	.9
71111	Theater companies & dinner theaters .....	13	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	13	D	D	D	e	D	D
7111102	Theater companies .....	11	D	D	D	e	D	D
71113	Musical groups & artists .....	15	3 839	1 111	171	37	9.2	8.4
711130	Musical groups & artists .....	15	3 839	1 111	171	37	9.2	8.4
7111309	Other music groups & artists .....	15	3 839	1 111	171	37	9.2	8.4
7112	Spectator sports .....	3	D	D	D	e	D	D
71121	Spectator sports .....	3	D	D	D	e	D	D
711211	Sports teams & clubs .....	2	D	D	D	e	D	D
7112119	Other professional sports clubs .....	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	6	36 985	2 302	590	245	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	42	D	D	D	f	D	D
71151	Independent artists, writers, & performers .....	42	D	D	D	f	D	D
711510	Independent artists, writers, & performers .....	42	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	44	D	D	D	f	D	D
7139	Other amusement & recreation services .....	42	D	D	D	f	D	D
71391	Golf courses & country clubs .....	6	10 384	4 616	912	235	10.5	.3
713910	Golf courses & country clubs .....	6	10 384	4 616	912	235	10.5	.3
71394	Fitness & recreational sports centers .....	16	13 450	5 649	1 302	422	10.4	30.9
713940	Fitness & recreational sports centers .....	16	13 450	5 649	1 302	422	10.4	30.9
71395	Bowling centers .....	7	6 060	2 162	496	171	8.7	7.5
713950	Bowling centers .....	7	6 060	2 162	496	171	8.7	7.5
71399	All other amusement & recreation industries .....	12	4 684	612	177	56	51.8	12.1
713990	All other amusement & recreation industries .....	12	4 684	612	177	56	51.8	12.1
<b>MINNETONKA, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>33</b>	<b>23 558</b>	<b>6 902</b>	<b>1 163</b>	<b>320</b>	<b>21.6</b>	<b>12.8</b>
711	Performing arts, spectator sports, & related industries .....	18	12 269	2 573	383	47	25.8	.6
7112	Spectator sports .....	3	D	D	D	a	D	D
71121	Spectator sports .....	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	15	11 289	4 329	780	273	16.9	26.0
7139	Other amusement & recreation services .....	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>MINNETRISTA, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MONTEVIDEO, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MONTGOMERY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MONTICELLO, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>2 021</b>	<b>621</b>	<b>124</b>	<b>90</b>	<b>41.3</b>	<b>35.0</b>
713	Amusement, gambling, & recreation industries .....	5	2 021	621	124	90	41.3	35.0
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>MOORHEAD, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 081</b>	<b>355</b>	<b>69</b>	<b>57</b>	<b>76.3</b>	<b>—</b>
<b>MORA, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>777</b>	<b>116</b>	<b>11</b>	<b>5</b>	<b>87.5</b>	<b>12.5</b>
<b>MORRIS, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>278</b>	<b>71</b>	<b>18</b>	<b>9</b>	<b>100.0</b>	<b>—</b>

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOUND, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MOUNDS VIEW, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NEW BRIGHTON, MN</b>								
71	Arts, entertainment, & recreation .....	6	2 234	252	50	31	17.3	39.8
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
<b>NEW HOPE, MN</b>								
71	Arts, entertainment, & recreation .....	5	3 051	659	170	87	1.1	—
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>NEWPORT, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NEW PRAGUE, MN *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>NEW PRAGUE, MN (LE SUEUR COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NEW PRAGUE, MN (SCOTT COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NEW ULM, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>NORTH BRANCH, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>NORTHFIELD, MN *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NORTHFIELD, MN (RICE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NORTH MANKATO, MN *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
<b>NORTH MANKATO, MN (NICOLLET COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
<b>NORTH ST. PAUL, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>OAKDALE, MN</b>								
71	Arts, entertainment, & recreation .....	8	2 459	730	82	26	36.6	17.2
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OAK PARK HEIGHTS, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
<b>OLIVIA, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ORONO, MN</b>								
71	Arts, entertainment, & recreation .....	9	4 644	776	113	54	9.8	6.1
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>OSSEO, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>OTSEGO, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>OWATONNA, MN</b>								
71	Arts, entertainment, & recreation .....	5	1 645	428	76	42	99.3	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>PARK RAPIDS, MN</b>								
71	Arts, entertainment, & recreation .....	8	1 752	411	143	62	42.3	57.7
713	Amusement, gambling, & recreation industries .....	8	1 752	411	143	62	42.3	57.7
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>PINE CITY, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PIPESTONE, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PLAINVIEW, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PLYMOUTH, MN</b>								
71	Arts, entertainment, & recreation .....	17	8 768	2 590	518	98	41.1	.7
711	Performing arts, spectator sports, & related industries .....	6	1 411	369	61	23	19.6	4.3
713	Amusement, gambling, & recreation industries .....	11	7 357	2 221	457	75	45.2	—
7139	Other amusement & recreation services .....	11	7 357	2 221	457	75	45.2	—
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>PRINCETON, MN *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>PRINCETON, MN (MILLE LACS COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PRIOR LAKE, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	c	D	D
7111	Performing arts companies .....	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
7111102	Theater companies .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	h	D	D
7132	Gambling industries .....	2	D	D	D	h	D	D
71329	Other gambling industries .....	2	D	D	D	h	D	D
713290	Other gambling industries .....	2	D	D	D	h	D	D
7132901	Slot machine operators .....	1	D	D	D	h	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
<b>RAMSEY, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>4 302</b>	<b>999</b>	<b>167</b>	<b>76</b>	<b>41.5</b>	<b>2.9</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>RED WING, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	1	D	D	D	g	D	D
713290	Other gambling industries .....	1	D	D	D	g	D	D
7132901	Slot machine operators .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>REDWOOD FALLS, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>RICHFIELD, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>2 860</b>	<b>550</b>	<b>140</b>	<b>69</b>	<b>33.7</b>	<b>-</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>ROBBINSDALE, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>450</b>	<b>114</b>	<b>29</b>	<b>11</b>	<b>15.3</b>	<b>-</b>
<b>ROCHESTER, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>22</b>	<b>14 139</b>	<b>4 030</b>	<b>869</b>	<b>322</b>	<b>21.7</b>	<b>2.6</b>
713	Amusement, gambling, & recreation industries .....	16	13 279	3 829	838	306	16.6	2.7
7139	Other amusement & recreation services .....	15	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 .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
<b>ROSEAU, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ROSEMOUNT, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>ROSEVILLE, MN</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>10 299</b>	<b>1 667</b>	<b>323</b>	<b>152</b>	<b>4.0</b>	<b>65.0</b>
713	Amusement, gambling, & recreation industries .....	12	10 299	1 667	323	152	4.0	65.0
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	1 453	498	125	60	D	12.3
713940	Fitness & recreational sports centers .....	3	1 453	498	125	60	D	12.3
71399	All other amusement & recreation industries .....	4	3 879	538	66	22	4.4	64.7
713990	All other amusement & recreation industries .....	4	3 879	538	66	22	4.4	64.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ST. CLOUD, MN *</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	26	11 925	3 038	604	251	35.3	1.1
711	Performing arts, spectator sports, & related industries .....	9	2 276	426	79	24	68.8	—
713	Amusement, gambling, & recreation industries .....	17	9 649	2 612	525	227	27.4	1.3
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	1 772	612	135	54	13.8	—
713940	Fitness & recreational sports centers .....	4	1 772	612	135	54	13.8	—
71399	All other amusement & recreation industries .....	6	4 298	788	162	55	17.4	2.6
713990	All other amusement & recreation industries .....	6	4 298	788	162	55	17.4	2.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
<b>ST. CLOUD, MN (BENTON COUNTY PART) *</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>ST. CLOUD, MN (SHERBURNE COUNTY PART) *</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>ST. CLOUD, MN (STEARNS COUNTY PART) *</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	23	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	1 772	612	135	54	13.8	—
713940	Fitness & recreational sports centers .....	4	1 772	612	135	54	13.8	—
71399	All other amusement & recreation industries .....	6	4 298	788	162	55	17.4	2.6
713990	All other amusement & recreation industries .....	6	4 298	788	162	55	17.4	2.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
<b>ST. FRANCIS, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>ST. JAMES, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>ST. JOSEPH, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>ST. LOUIS PARK, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	24	38 697	8 404	2 053	937	9.8	1.2
711	Performing arts, spectator sports, & related industries .....	14	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	f	D	D
7139	Other amusement & recreation services .....	8	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	e	D	D
<b>ST. MICHAEL, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>ST. PAUL, MN</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	72	32 145	9 417	1 940	764	13.7	6.5
711	Performing arts, spectator sports, & related industries .....	34	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 .....	37	21 317	7 564	1 589	666	11.1	5.9
7139	Other amusement & recreation services .....	35	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	16	10 445	3 315	607	385	11.8	2.1
713940	Fitness & recreational sports centers .....	16	10 445	3 315	607	385	11.8	2.1
71395	Bowling centers .....	3	D	D	D	c	D	D
713950	Bowling centers .....	3	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	13	2 727	838	177	58	7.8	26.3
713990	All other amusement & recreation industries .....	13	2 727	838	177	58	7.8	26.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ST. PAUL PARK, MN</b>								
71	Arts, entertainment, & recreation .....	4	2 201	630	121	64	37.2	—
713	Amusement, gambling, & recreation industries .....	4	2 201	630	121	64	37.2	—
7139	Other amusement & recreation services .....	4	2 201	630	121	64	37.2	—
<b>ST. PETER, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SARTELL, MN *</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>SARTELL, MN (STEARNS COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>SAUK CENTRE, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SAUK RAPIDS, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SAVAGE, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>SHAKOPEE, MN</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	c	D	D
7112	Spectator sports .....	3	D	D	D	c	D	D
71121	Spectator sports .....	3	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
71311	Amusement & theme parks .....	2	D	D	D	b	D	D
713110	Amusement & theme parks .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	a	D	D
<b>SHOREVIEW, MN</b>								
71	Arts, entertainment, & recreation .....	4	356	150	11	4	47.2	52.8
<b>SHOREWOOD, MN</b>								
71	Arts, entertainment, & recreation .....	3	585	116	18	12	D	—
<b>SLEEPY EYE, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>SOUTH ST. PAUL, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>SPRING LAKE PARK, MN *</b>								
71	Arts, entertainment, & recreation .....	3	655	111	35	22	100.0	—
<b>SPRING LAKE PARK, MN (ANOKA COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	3	655	111	35	22	100.0	—
<b>STEWARTVILLE, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

See footnotes at end of table.



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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STILLWATER, MN</b>								
71	Arts, entertainment, & recreation .....	13	6 880	1 944	384	181	27.9	3.2
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
<b>THIEF RIVER FALLS, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>TWO HARBORS, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>VICTORIA, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	D	D	D	a	D	D
<b>VIRGINIA, MN</b>								
71	Arts, entertainment, & recreation .....	8	3 707	440	114	53	17.6	17.8
713	Amusement, gambling, & recreation industries .....	8	3 707	440	114	53	17.6	17.8
<b>WABASHA, MN</b>								
71	Arts, entertainment, & recreation .....	3	1 242	367	70	17	D	26.8
<b>WACONIA, MN</b>								
71	Arts, entertainment, & recreation .....	3	477	92	25	16	D	58.9
<b>WAITE PARK, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>WASECA, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>WATERTOWN, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WAYZATA, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>WEST ST. PAUL, MN</b>								
71	Arts, entertainment, & recreation .....	6	3 528	1 329	291	132	24.0	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>WHITE BEAR LAKE, MN *</b>								
71	Arts, entertainment, & recreation .....	11	10 348	3 985	868	276	10.5	2.0
711	Performing arts, spectator sports, & related industries .....	4	3 392	1 576	372	64	—	—
7111	Performing arts companies .....	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	6 956	2 409	496	212	15.6	3.0
7139	Other amusement & recreation services .....	7	6 956	2 409	496	212	15.6	3.0
71394	Fitness & recreational sports centers .....	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	c	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WHITE BEAR LAKE, MN (RAMSEY COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	11	10 348	3 985	868	276	10.5	2.0
711	Performing arts, spectator sports, & related industries .....	4	3 392	1 576	372	64	—	—
7111	Performing arts companies .....	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	6 956	2 409	496	212	15.6	3.0
7139	Other amusement & recreation services .....	7	6 956	2 409	496	212	15.6	3.0
71394	Fitness & recreational sports centers .....	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	c	D	D
<b>WILLMAR, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>WINDOM, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WINONA, MN</b>								
71	Arts, entertainment, & recreation .....	10	7 342	2 133	436	134	19.5	36.3
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
<b>WOODBURY, MN</b>								
71	Arts, entertainment, & recreation .....	9	8 134	2 546	597	243	6.5	.8
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	5 370	1 672	446	207	6.6	1.2
713940	Fitness & recreational sports centers .....	5	5 370	1 672	446	207	6.6	1.2
<b>WORTHINGTON, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>WYOMING, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF AITKIN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	10	3 018	598	90	25	44.5	15.8
713	Amusement, gambling, & recreation industries .....	10	3 018	598	90	25	44.5	15.8
7139	Other amusement & recreation services .....	10	3 018	598	90	25	44.5	15.8
<b>BALANCE OF ANOKA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF BECKER COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	1 301	395	23	15	24.8	19.7
<b>BALANCE OF BELTRAMI COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	9	4 555	2 531	598	153	33.7	1.9
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF BENTON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF BIG STONE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	334	36	6	6	100.0	—
<b>BALANCE OF BLUE EARTH COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	591	224	19	17	18.3	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF BROWN COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
	<b>BALANCE OF CARLTON COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	7	924	294	33	32	56.6	12.4
	<b>BALANCE OF CARVER COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
	<b>BALANCE OF CASS COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	15	2 840	751	34	11	75.9	17.1
713	Amusement, gambling, & recreation industries .....	13	D	D	D	a	D	D
7139	Other amusement & recreation services .....	13	D	D	D	a	D	D
	<b>BALANCE OF CHISAGO COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
	<b>BALANCE OF CLAY COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	347	198	19	9	D	44.7
	<b>BALANCE OF CLEARWATER COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF COOK COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
	<b>BALANCE OF COTTONWOOD COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF CROW WING COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	15	4 990	1 265	84	61	69.0	7.4
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
	<b>BALANCE OF DAKOTA COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
	<b>BALANCE OF DODGE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF DOUGLAS COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	10	3 122	879	105	44	38.0	21.3
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
	<b>BALANCE OF FARIBAUT COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF FILLMORE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	9	2 099	480	68	37	81.6	—
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
	<b>BALANCE OF FREEBORN COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF GOODHUE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	e	D	D
<b>BALANCE OF GRANT COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	538	100	18	9	D	25.3
<b>BALANCE OF HENNEPIN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	19	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
7111	Performing arts companies .....	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
71393	Marinas .....	7	D	D	D	b	D	D
713930	Marinas .....	7	D	D	D	b	D	D
<b>BALANCE OF HOUSTON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>BALANCE OF HUBBARD COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	9	62 570	13 447	3 012	1 074	1.1	30.8
713	Amusement, gambling, & recreation industries .....	8	D	D	D	g	D	D
7132	Gambling industries .....	5	61 474	13 098	2 958	1 049	—	31.0
71329	Other gambling industries .....	5	61 474	13 098	2 958	1 049	—	31.0
713290	Other gambling industries .....	5	61 474	13 098	2 958	1 049	—	31.0
7132901	Slot machine operators .....	3	D	D	D	f	D	D
<b>BALANCE OF ISANTI COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	a	D	D
7139	Other amusement & recreation services .....	6	D	D	D	a	D	D
<b>BALANCE OF ITASCA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	9	1 242	317	20	18	86.5	.6
<b>BALANCE OF JACKSON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>BALANCE OF KANDIYOHI COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	12	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
<b>BALANCE OF KITTSON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF KOOCHICHING COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF LAC QUI PARLE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	591	79	32	10	15.4	40.3
<b>BALANCE OF LAKE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF LAKE OF THE WOODS COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	1 296	279	43	16	29.6	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LE SUEUR COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
<b>BALANCE OF LINCOLN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	476	62	11	5	100.0	—
<b>BALANCE OF LYON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
<b>BALANCE OF MCLEOD COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF MARSHALL COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	540	187	24	5	80.9	19.1
<b>BALANCE OF MILLE LACS COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	e	D	D
7139	Other amusement & recreation services .....	6	D	D	D	e	D	D
71391	Golf courses & country clubs .....	3	D	D	D	e	D	D
713910	Golf courses & country clubs .....	3	D	D	D	e	D	D
<b>BALANCE OF MORRISON COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	6	934	159	21	10	94.6	5.4
<b>BALANCE OF MOWER COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BALANCE OF MURRAY COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF NICOLLET COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF NORMAN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	4	281	52	6	5	68.7	—
<b>BALANCE OF OLMSTED COUNTY, MN</b>								
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 .....	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	c	D	D
<b>BALANCE OF OTTER TAIL COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	17	3 888	879	82	62	31.7	37.8
713	Amusement, gambling, & recreation industries .....	13	D	D	D	b	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>BALANCE OF PINE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF POLK COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
<b>BALANCE OF RAMSEY COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF RED LAKE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
	<b>BALANCE OF REDWOOD COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
	<b>BALANCE OF RENVILLE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	7	D	D	D	a	D	D
	<b>BALANCE OF RICE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
	<b>BALANCE OF ROSEAU COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
	<b>BALANCE OF ST. LOUIS COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	10	D	D	D	b	D	D
	<b>BALANCE OF SCOTT COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	12	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
	<b>BALANCE OF SHERBURNE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	8	D	D	D	b	D	D
	<b>BALANCE OF SIBLEY COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	4	275	120	14	23	—	48.0
	<b>BALANCE OF STEARNS COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	19	4 277	1 284	358	227	48.7	9.0
713	Amusement, gambling, & recreation industries .....	19	4 277	1 284	358	227	48.7	9.0
7139	Other amusement & recreation services .....	19	4 277	1 284	358	227	48.7	9.0
	<b>BALANCE OF SWIFT COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF TODD COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
	<b>BALANCE OF TRAVERSE COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF WABASHA COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
	<b>BALANCE OF WADENA COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>BALANCE OF WASECA COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>BALANCE OF WASHINGTON COUNTY, MN</b>							
71	Arts, entertainment, & recreation .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WATONWAN COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF WINONA COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	3	794	117	—	—	92.7	7.3
<b>BALANCE OF WRIGHT COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>BALANCE OF YELLOW MEDICINE COUNTY, MN</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

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

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

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

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

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

### **7111103 Dinner Theaters**

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

## **71112 Dance Companies**

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

## **71120 Dance Companies**

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

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

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

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

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

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

The data published with NAICS code 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.

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## **711190 Other Performing Arts Companies**

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

## **7111901 Circuses**

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

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

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

## **7112 Spectator Sports**

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

## **71121 Spectator Sports**

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

## **711211 Sports Teams and Clubs**

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

## **7112111 Football Clubs**

Establishments primarily engaged in operating professional or semiprofessional football clubs.

## **7112112 Baseball Clubs**

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

## **7112119 Other Professional Sports Clubs**

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

## **711212 Racetracks**

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

## **7112121 Dog Racetrack Operation**

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

## **7112122 Auto Racetrack Operation**

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

## **7112123 Horse Racetrack Operation**

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

### **711219 Other Spectator Sports**

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

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

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

7999 (pt) Professional Athletes

### **7112191 Professional Athletes**

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

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

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

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

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

### **7113101 Stadium Operators**

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

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

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

### **7113103 Theater Operators**

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

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

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

### **7113202 Sports Promoters**

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

### **7113203 Theatrical Promoters**

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

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

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

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

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

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

### **7114102 Theatrical Agents**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7115102 Actors and Actresses**

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

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

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

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

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

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

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

### **71211 Museums**

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

### **712110 Museums**

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

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

- 8412 (pt) Museums

### **71212 Historical Sites**

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

### **712120 Historical Sites**

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

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

- 8412 (pt) Historical Sites

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

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

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

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

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

8422 (pt) Zoos and Botanical Gardens

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

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

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

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7996 Amusement Parks

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

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

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

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



### **71312 Amusement Arcades**

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

### **713120 Amusement Arcades**

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

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

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

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

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

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

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

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

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

7999 (pt) Casinos, (Except Casino Hotels)

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

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

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

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

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

7993 (pt) Slot Machine Operators

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

### **7132901 Slot Machine Operators**

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

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

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

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

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

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

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

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

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

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

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

### **7139102 Public Golf Courses**

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

### **71392 Skiing Facilities**

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

### **713920 Skiing Facilities**

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

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

7999 (pt) Skiing Facilities

### **71393 Marinas**

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

### **713930 Marinas**

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

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

4493 Marinas

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

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

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

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

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

7991      Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

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

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

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

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

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

### **7139404 Ice Skating Rinks**

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

### **7139405 Roller Skating Rinks**

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

### **71395 Bowling Centers**

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

### **713950 Bowling Centers**

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

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

7933 Bowling Centers

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

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

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

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

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

Establishments primarily engaged in operating dance halls or ballrooms.

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

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

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

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

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

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

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

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

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## **METHOD OF ASSIGNING TAX STATUS**

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

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

## **RELIABILITY OF DATA**

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

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

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

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

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

## **TREATMENT OF NONRESPONSE**

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

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

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

# Appendix D.

## Geographic Notes

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### MINNESOTA

**Blaine** is in Anoka and Ramsey Counties.

**Chanhassen** is in Carver and Hennepin Counties.

**Dayton** is in Hennepin and Wright Counties.

**Granite Falls** is in Chippewa and Yellow Medicine Counties.

**Hastings** is in Dakota and Washington Counties.

**Lake City** is in Goodhue and Wabasha Counties.

**Le Sueur** is in Le Sueur and Sibley Counties; it annexed into Sibley County in October 1990, but this change was not submitted to the Census Bureau until June 1997.

**Mankato** is in Blue Earth, Le Sueur, and Nicollet Counties.

**New Prague** is in Le Sueur and Scott Counties.

**Northfield** is in Dakota and Rice Counties.

**North Mankato** is in Blue Earth and Nicollet Counties.

**Oak Grove** was incorporated in December 1993.

**Princeton** is in Mille Lacs and Sherburne Counties.

**Rockford** is in Hennepin and Wright Counties.

**St. Anthony** is in Hennepin and Ramsey Counties.

**St. Cloud** is in Benton, Sherburne, and Stearns Counties.

**Sartell** is in Benton and Stearns Counties.

**Spring Lake Park** is in Anoka and Ramsey Counties.

**Staples** is in Todd and Wadena Counties.

**Wadena** is in Otter Tail and Wadena Counties.

**White Bear Lake** is in Ramsey and Washington Counties.

# Appendix E. Metropolitan Areas

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## MINNESOTA

### **Duluth—Superior, MN—WI MSA**

St. Louis County, MN

Douglas County, WI

### **Fargo—Moorhead, ND—MN MSA**

Clay County, MN

Cass County, ND

### **Grand Forks, ND—MN MSA**

Polk County, MN

Grand Forks County, ND

### **La Crosse, WI—MN MSA**

Houston County, MN

La Crosse County, WI

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

Anoka County, MN

Carver County, MN

Chisago County, MN

Dakota County, MN

Hennepin County, MN

Isanti County, MN

Ramsey County, MN

Scott County, MN

Sherburne County, MN

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

### **Rochester, MN MSA**

Olmsted County, MN

### **St. Cloud, MN MSA**

Benton County, MN

Stearns County, MN

