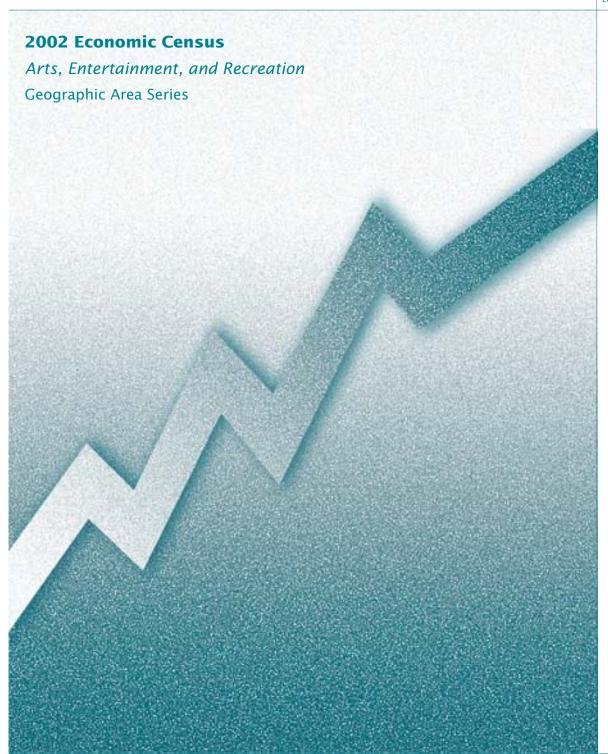
EC02-71A-AR





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#### ACKNOWLEDGMENTS

This report was prepared in the Service Sector Statistics Division under the direction of **Bobby E. Russell**, Assistant Division Chief for Census Programs. Planning, management, and coordination of this report were under the supervision of **Jack B. Moody**, Chief, Service Census Branch, assisted by **Jack R. Drago**, **Kirk K. Degler**, **Susan G. Baker**, **John P. Kern**, **Maria A. Poschinger**, and **Vannah L. Beatty**. Primary staff assistance was provided by **Kari M. Behrend**, **Scherrie L. Butler**, **Kim A. Casey**, **Alizabeth J. Chittenden**, **Laurie E. Davis**, **Tara S. Dryden**, **Michael Dunfee**, **Ashley G. Garmon**, **Holly C. Higgins**, **Julie A. Ishman**, **Misty I. Jensen**, **Christine M. Joseph**, **Robin A. Justice**, **Joyce Kiessling**, **Jason T. Lambert**, **John J. Manning**, **Patrice C. Norman**, **Karen K. Ruane**, **Jill L. Smith**, **Theresa L. Steele**, and **Brent M. Williams**.

Mathematical and statistical techniques, as well as the coverage operations, were provided by **Ruth E. Detlefsen**, Assistant Division Chief for Research and Methodology, assisted by **Scot A. Dahl**, Leader, Census/Current Integration Group, with staff assistance from **Samson A. Adeshiyan** and **Anthony G. Tersine Jr**.

Eddie J. Salyers, Assistant Division Chief of Economic Planning and Coordination Division, was responsible for overseeing the editing and tabulation procedures and the interactive analytical software. Dennis Shoemaker and Kim Wortman, Special Assistants, John D. Ward, Chief, Analytical Branch, and Brandy L. Yarbrough, Chief, Edit Branch, were responsible for developing the systems and procedures for data collection, editing, review, and correction. Donna L. Hambric, Chief of the Economic Planning Staff, was responsible for overseeing the systems and information for dissemination. Douglas J. Miller, Chief, Tables and Dissemination Branch, assisted by Lisa Aispuro, Jamie Fleming, Keith Fuller, Andrew W. Hait, and Kathy G. Padgett were responsible for developing the data dissemination systems and procedures. The Geography Division staff, Robert LaMacchia, Chief, developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Howard R. Hogan**, Chief, developed and coordinated the computer processing systems. **Barry F. Sessamen**, Assistant Division Chief for Post Collection, was responsible for design and implementation of the processing systems and computer programs. **Gary T. Sheridan**, Chief, Macro Analytical Branch, assisted by **Apparao V. Katikineni** and **Edward F. Johnson** provided computer programming and implementation.

The Systems Support Division provided the table composition system. **Robert Joseph Brown**, Table Image Processing System (TIPS) Senior Software Engineer, was responsible for the design and development of the TIPS, under the supervision of **Robert J. Bateman**, Assistant Division Chief, Information Systems.

The staff of the National Processing Center performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

Margaret A. Smith, Bernadette J. Beasley, Michael T. Browne, and Alan R. Plisch of the Administrative and Customer Services Division, Walter C. Odom, Chief, provided publication and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by James R. Clark, Assistant Division Chief, and Susan L. Rappa, Chief, Publications Services Branch.

Special acknowledgment is also due the many businesses whose cooperation contributed to the publication of these data.

EC02-71A-AR

#### **2002 Economic Census**

Arts, Entertainment, and Recreation Geographic Area Series





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# Introduction to the Economic Census

#### PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

- Policymaking agencies of the federal government use the data to monitor economic activity and to 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.

#### INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers 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 Food Services
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), largely covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

#### RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. 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 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

#### **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. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

#### **GEOGRAPHIC AREA CODING**

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, villages, and boroughs. Respondents were required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from administrative sources is used as a basis for coding.

#### **AVAILABILITY OF ADDITIONAL DATA**

All results of the 2002 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

#### 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 service trades in 1933. Censuses of construction, manufacturing, and the other business 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 and 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 report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. 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. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

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. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

#### **SOURCES FOR MORE INFORMATION**

More information about the scope, coverage, classification system, data items, and publications for the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

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# Arts, Entertainment, and Recreation

#### **SCOPE**

The Arts, Entertainment, and Recreation sector (sector 71) 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.

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

Many of the "kinds of business" 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" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

**Exclusions.** The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve arts, entertainment, and recreation establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These "nonemployers," typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in Nonemployer Statistics. The contribution of nonemployers, relatively large for this sector, may be examined at www.census.gov/nonemployerimpact.

**Definitions.** Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

#### REPORTS

The following reports provide statistics on this sector.

**Industry Series.** There are three reports, each covering a group of related industries. The reports present, by kind of business for the United States, general statistics for establishments of firms

with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

**Geographic Area Series.** There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

#### **Subject Series:**

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- Establishment and Firm Size (Including Legal Form of Organization). 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 of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll.
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

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

**Other reports.** Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics, Comparative Statistics, Bridge Between 2002 NAICS and 1997 NAICS, Business Expenses,* and the Survey of Business Owners reports.

#### **GEOGRAPHIC AREAS COVERED**

The level of geographic detail varies by report. Maps are available at www.census.gov/econ2002maps. Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

- 1. The United States as a whole.
- 2. States and the District of Columbia.
- 3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
  - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
  - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.

- c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.
- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. 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.
- 5. Economic places.
  - a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
  - b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
  - c. 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 2000 Census of Population).
  - d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

#### **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 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.

#### **COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES**

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

#### **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 Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors.

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, as by the percentages shown in the tables. 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. More information on the reliability of the data is included in Appendix C, Methodology.

#### **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. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

#### 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, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas.

#### **CONTACTS FOR DATA USERS**

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or scb@census.gov.

#### ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- 20 to 99 employees b
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees
- 2,500 to 4,999 employees h
- 5.000 to 9.999 employees i
- 10,000 to 24,999 employees
- 25,000 to 49,999 employees k
- 50,000 to 99,999 employees П
- m 100,000 employees or more
- Revised
- Represents zero (page image/print only)
- (CC) Consolidated city
- Independent city (IC)
- CDP Census designated place

# Table 1. Summary Statistics for the State: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

AMACON   Secognish care, tox states, and and obtainess   Eastern   Part   Project		or information on commentantly protection, sampling and	,					Paid	Percent o	of receipts/
## ALL ESTABLISHMENTS  Arts, entertainment, and recoration  ## Arts, order trainment, and recoration    1		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	including March 12	admini- strative	Estimated <sup>2</sup>
Aris. entertainment, and recombinent		ARKANSAS								
Aris. entertainment, and recombinent		ALL ESTABLISHMENTS								
Performing arts, companies, companies, and establed interferences   140   130 000   N   20 100   7 094   2 006   7 0   4 2	71		811	391 164	N	109 357	24 692	7 983	21.8	6.7
Performing and companies   38   22 448   N   7 218   1 407   377   5.4   8.3										
Tilling   Treater companies and driver thereins	7111									
The state companies and drinner headers.  1										
Times	711110 7111101	Theater companies and dinner theaters	18	11 979	N	4 649	770	210	5.9	.9 D
Major   Majo	7111102 7111103	Theater companies  Dinner theaters		D	N	D	D		D	1.2
Material groups and artists	711120	Dance companies	i	D	N	D	D	a	D	D D
1985   Companies   18   18   28   18   18   28   18   28   2	711130	Musical groups and artists								D D
111100		organizations							_	- 0
111000   Circipses   1	71119	Other performing arts companies	4	D	N	D	D	a	D	D
Concussion   3	7111901	Circuses								Ď
		circuses)								
		, ,								
T112119	711211	Sports teams and clubs	2	D	l N	D	D	a	D	D
Title		Other professional sports teams and	-							D
11118  Other speciator sports   22		Racetracks		D D	l N	D	D D	g	D	D
Promoters of performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performing arts, sports, and similar events with califoliars and performed arts, sports, and similar events with califoliars and performed arts, sports, and similar events without facilities and performed arts, sports, and similar events without facilities and similar events without facilities and performed arts, sports, and similar events without facilities and performed arts are also as a performed arts and performed arts and performed arts are also as a performed arts and performed arts are also as a performed arts and performed arts and performed arts arts arts and there public figures and the performed arts and there public figures are also as a performed and the performed and the performed arts and there public figures are also as a performed and the performed arts and there public figures are also as a performed and the performed arts and there public figures are also as a performed arts and the performed arts arts arts are also as a performed arts are also as a performed arts arts arts are also as a performed arts arts are also as a performed arts are also as a performed arts arts arts are also as a performed arts are also as a performed arts ar	7112123	Auto racetrack operation	1	D	l N	D	D	f	D	D D
Promoters of performing arts, sports, and similar events   Section   Promoters of performing arts, sports, and similar events   Promoters of performing arts, sports, and   Promoters of performing arts, sports, and   Section   Promoters of performing arts, sports, and   Section   Sect	7112191	Professional athletes	3	D	l N	D	D	b	D	D
Promoters of performing arts, sports, and smillar events with facilities.			19	6 910	N	1 /6/	490	138	27.3	13.0
Similar events with facilities.		events	35	34 461	N	6 131	1 320	353	11.0	3.1
Similar events with facilities		similar events with facilities	9	D	N	D	D	е	D	D
Similar events without facilities   26		similar events with facilities	9	D	N	D	D	е	D	D
Agents and managers for artists, athletes, entertainers and other public figures	711320	Promoters of performing arts, sports, and								
Agents and managers for arists, athletes, entertainers and other public figures	7114	Agents and managers for artists, athletes,	26	D			В		ט	ט
Tilition	711//1		4	1 557	N	376	138	9	_	25.8
entertainers and other public figures		entertainers and other public figures	4	1 557	N	376	138	9	-	25.8
Tiliston   Independent artists, writers, and performers		entertainers and other public figures							_	
Independent artists, writers, and performers.   35   9 762   N   1 934   300   75   23.1   5.6										
Museums, historical sites, and similar institutions			35			1 934 1 934		75 75		5.6 5.6
Institutions			53	9 318	N	3 363	790	220	20.2	2.4
Tiling   Museums	7121		53	9 318	N	3 363	790	220	20.2	2.4
Tiling				7 370		2 897				2.8
Tight   Tigh	71212	Historical sites	7	646	l N	105	27	9	59.9	
Nature parks and other similar institutions   6	71213	Zoos and botanical gardens	5	D	l N	D	D	a	D	D D
7131         Amusement parks and arcades         40         16 264         N         4 300         837         278         12.4         3.8           71311         Amusement and theme parks         2         D         N         D         D         b         D         D           713110         Amusement and theme parks         2         D         N         D <td< td=""><td>71219</td><td>Nature parks and other similar institutions</td><td>6</td><td>D</td><td>l N</td><td>D</td><td>D</td><td>b</td><td>D</td><td>D</td></td<>	71219	Nature parks and other similar institutions	6	D	l N	D	D	b	D	D
N	713	Amusement, gambling, and recreation industries	613	248 781	N	77 798	16 808	5 757	29.9	8.3
Triagrage   Amusement and theme parks   2	7131	Amusement parks and arcades	40	16 264	N	4 300	837	278	12.4	3.8
Triagram   Waterparks   Waterparks   State										D
713120         Amusement arcades         38         D         N         D         D         C         D         D           7132         Gambling industries         3         414         N         128         34         8         8.0         -           71329         Other gambling industries         3         414         N         128         34         8         8.0         -           713290         Other gambling industries         3         414         N         128         34         8         8.0         -           7132902         Lottery, bingo, bookie, and other betting         1         N         128         34         8         8.0         -	7131102	Waterparks	1	D		D	D		D	D D
71329 Other gambling industries			38 38							
713290 Other gambling industries	7132	Gambling industries	3	414	N	128	34	8	8.0	_
7132902 Lottery, bingo, bookie, and other betting	71329 713290	Other gambling industries				128 128				_ _
	7132902	Lottery, bingo, bookie, and other betting								_

### Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	or information on confidentiality protection, sampling erro						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ARKANSAS—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation — Con.								
713 7139	Amusement, gambling, and recreation industries— Con. Other amusement and recreation services	570	232 103	N	73 370	15 937	5 471	31.1	8.6
71391	Golf courses and country clubs	157	111 758	N	41 668	8 592	2 398	28.2	10.0
713910 71393 713930	Golf courses and country clubs	157 45 45	111 758 20 788 20 788	N N N	41 668 2 940 2 940	8 592 524 524	2 398 186 186	28.2 32.8 32.8	10.0 1.7 1.7
713930 71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	200 200	61 345 61 345	N N	18 475 18 475	4 334 4 334	1 994 1 994	36.3 36.3	8.3 8.3
7139405 7139409	Roller skating rinksOther fitness and recreational sports	20	3 637	N .	996	256	134	30.2	1.6
71395 713950	centers	180 40 40	57 708 15 230 15 230	N N N	17 479 4 923 4 923	4 078 1 311 1 311	1 860 465 465	36.7 24.9 24.9	8.7 7.1 7.1
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	128	22 982	N	5 364	1 176	428	34.1	9.7
7139902	industries	128	22 982 D	N N	5 364 D	1 176 D	428 a	34.1 D	9.7 D
7139904 7139905	Miniature golf courses  Coin-operated amusement devices	13	2 890	Ň	537	103	68	16.8	1.8
7139908	(except slot machine operation) All other miscellaneous amusement and	31	7 212	N .	1 518	381	96	21.9	6.4
	recreation services	80	D	N	D	D	е	D	D
71	FEDERAL INCOME TAX	010	101 014	00.004	25 540	7 527	0.454	28.2	7.5
71	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	213	101 214	92 084	35 549	7 527	2 151	20.2	7.5
	industries	37	27 700	27 341	8 696	1 765	418	14.1	3.8
7111 71111	Performing arts companies	16	13 365 8 830	12 864 8 545	5 230 3 629	1 053 603	255 136	1.1 .7	.1
711110 7111101	Theater companies and dinner theaters Opera companies	8	8 830 D	8 545 D	3 629 D	603 D	136 a	.7 D	.2 .2 D D D
7111102 71112	Theater companies  Dance companies	7	D D	D D	D D D	D D	c a	D D D	D D
711120 71113 711130 7111301	Dance companies Musical groups and artists Musical groups and artists Symphony orchestras and chamber music	1 6 6	D D D	D D D	D D	D D D	a c c	D D	D
7111309	organizationsOther music groups and artists	5 1	4 262 D	4 086 D	1 523 D	431 D	114 a	_ D	_ D
71119 711190 7111909	Other performing arts companies Other performing arts companies Other performing arts companies (except	1	D D	D D	D D	D D	a a	D D	D D
	circuses)	1	D	D	D	D	а	D	D
7113	Promoters of performing arts, sports, and similar events	21	14 335	14 477	3 466	712	163	26.2	7.3
71131 711310	Promoters of performing arts, sports, and similar events with facilities	7	D	D	D	D	С	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	7	D	D	D	D	С	D	D
711320	similar events without facilities	14	D D	D D	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	41	6 787	6 065	2 718	680	170	9.9	3.3
7121	Museums, historical sites, and similar								
71211	institutions	41 32	6 787 6 373	6 065 5 680	2 718 2 635	680 653	170 159	9.9	3.3
712110 71212	Museums	32 6	6 373 D	5 680 D	2 635 D	653 D	159 a	10.1 D	3.3 D
712120 71213 712130	Historical sitesZoos and botanical gardensZoos and botanical gardens	6 2 2	D D D	D D D	D D D	D D D	a a	D D D	D D D
71219 712190	Nature parks and other similar institutions	1	D D	D D	D	D	a a a	D	D
713	Amusement, gambling, and recreation industries	135	66 727	58 678	24 135	5 082	1 563	35.9	9.5
7139	Other amusement and recreation services	135	66 727	58 678	24 135	5 082	1 563	35.9	9.5
71391 713910 71394	Golf courses and country clubs	70 70 41	49 847 49 847 14 096	43 350 43 350 12 642	18 929 18 929 4 562	3 937 3 937 984	1 074 1 074 427	37.7 37.7 32.9	10.2 10.2
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	41	14 096	12 642	4 562 4 562	984 984	427	32.9	7.0 7.0
71399	centers	41 24	14 096 2 784	12 642 2 686	4 562 644	984 161	427 62	32.9 18.2	7.0 10.1
713990 7139908	All other amusement and recreation industries	24	2 784	2 686	644	161	62	18.2	10.1
	recreation services	24	2 784	2 686	644	161	62	18.2	10.1

### Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	or information on confidentiality protection, sampling erro	,, noapg		5, 000 11010 41 0114			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ARKANSAS—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	598	289 950	N	73 808	17 165	5 832	19.6	6.5
711	Performing arts, spectator sports, and related industries	108	105 365	N	19 500	5 329	1 588	5.1	4.3
7111	Performing arts companies	22	10 043	N	1 989	354	122	11.0	21.5
71111 711110 7111102 7111103	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Dinner theaters	10 10 6 4	3 149 3 149 D D	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	1 020 1 020 D D	167 167 D D	74 74 b	20.3 20.3 D D D	3.0 3.0 D
71113 711130 7111309	Musical groups and artists	9 9 9	D	N N N	D D D	D D	b b b	D	D D D D
71119 711190	Other performing arts companies Other performing arts companies	3	D D	N N	D D	D D	a a	D D	D D
7111901 7111909	Circuses Other performing arts companies (except circuses)	1 2	D D	N N	D D	D D	a a	D D	D D
7112	Spectator sports	33	63 877	N	12 536	3 929	1 192	3.1	2.2
71121 711211 7112112 7112119	Spectator sports	33 2 1	63 877 D D	N N N	12 536 D D	3 929 D D	1 192 a a	3.1 D D	2.2 D D
7112113	clubs	1 9	D D	N N	D D	D D	a g	D D	D D
7112121 7112122 7112123	Dog racetrack operation  Auto racetrack operation  Horse racetrack operation	1 7 1	D D D	N N	D D D	D D D	e a f	D D D	D D D D
7112123 711219 7112191	Other spectator sports	22 3	D	N N N	D D	D	c b	D	D
7112192	Racing (except racetrack operation)	19	6 910	N	1 767	490	138	27.3	13.0
7113	Promoters of performing arts, sports, and similar events	14	20 126	N	2 665	608	190	.2	.2
71131 711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	С	D	D
711310	similar events with facilities Promoters of performing arts, sports, and	2	D	N	D	D	С	D	D
711320	similar events without facilities	12	D D	N	D D	D D	а	D D	D D
7114	similar events without facilities	12	ָ ע	N	D	D	a	D	D
	entertainers and other public figures	4	1 557	N	376	138	9	_	25.8
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures Agents and managers for artists, athletes,	4	1 557	N	376	138	9	-	25.8
	entertainers and other public figures	4	1 557	N	376	138	9	_	25.8
7115 71151	Independent artists, writers, and performers  Independent artists, writers, and performers	35 35	9 762 9 762	N N	1 934 1 934	300 300	75 75	23.1 23.1	5.6 5.6
711510	Independent artists, writers, and performers .	35	9 762	N	1 934	300	75	23.1	5.6
712	Museums, historical sites, and similar institutions	12	2 531	N	645	110	50	47.7	_
7121	Museums, historical sites, and similar institutions	12	2 531	N	645	110	50	47.7	-
71211 712110	Museums	3	997 997	N N	262 262	54 54	18 18	73.3 73.3	<u> </u>
71212 712120	Historical sitesHistorical sites	1	D D	N N	D D	D D	a a	D D	D D
71213 712130 71219	Zoos and botanical gardens	3 3 5	D D D	N N N	D D D	D D D	a a b	D D D	D D D
712190	Nature parks and other similar institutions	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	478	182 054	N	53 663	11 726	4 194	27.7	7.8
7131 71311	Amusement parks and arcades	40	16 264 D	N N	4 300 D	837 D	278 b	12.4 D	3.8 D
713110 7131101	Amusement and theme parks  Amusement and theme parks  Waterparks	2	D	N N N	D	D	b b	D	D D
7131102 71312	Amusement parks (except waterparks) Amusement arcades	1 38	D D	N N	D D	D D	b c	D D	D D
713120 7132	Amusement arcades	38	D   414	N N	D 128	D 34	c 8	D 8.0	D -
71329	Other gambling industries	3	414	N	128	34	8	8.0	_
713290 7132902	Other gambling industries	3	414   414	N N	128	34 34	8 8	8.0 8.0	
	οροιαιιοπ	. 31	4141	IN	, 120 1	34	. 01	0.0	_

### Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAIÇS	Geographic area, tax status, and kind of business						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ARKANSAS—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—Con.								
7139	Other amusement and recreation services	435	165 376	N	49 235	10 855	3 908	29.2	8.2
71391 713910 71393 713930 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	87 87 45 45 159 159	61 911 61 911 20 788 20 788 47 249 47 249 3 637	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	22 739 22 739 2 940 2 940 13 913 13 913 996	4 655 4 655 524 524 3 350 3 350 256	1 324 1 324 186 186 1 567 1 567 1 34	20.6 20.6 32.8 32.8 37.3 37.3	9.9 9.9 1.7 1.7 8.7 8.7 1.6
71395 71395 713950 71399 713990	Centers	139 40 40 104	43 612 15 230 15 230 20 198	N N N	12 917 4 923 4 923 4 720	3 094 1 311 1 311 1 015	1 433 465 465 366	37.9 24.9 24.9 36.3	9.3 7.1 7.1 9.7
713990	industries	104	20 198	N	4 720	1 015	366	36.3	9.7
7139902 7139904 7139905	devices and rides	4 13	D 2 890	N N	D 537	D 103	a 68	D 16.8	D 1.8
7139905	(except slot machine operation)  All other miscellaneous amusement and	31	7 212	N	1 518	381	96	21.9	6.4
	recreation services	56	D	N	D	D	С	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

<sup>&</sup>lt;sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.
<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

error, none	ampling error, and definitions, see note at end of table]						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	LITTLE ROCK-NORTH LITTLE ROCK-PINE BLUFF, AR COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	225	137 085	N	39 939	9 053	2 865	15.1	8.8
711	Performing arts, spectator sports, and related industries	47	D	N	D	D	f	D	D
7111	Performing arts companies	13	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	7 7	D D	N N	D D	D D	C C	D D	D D
71113 711130 7111301	Musical groups and artists	5 5	D D	N N	D	D D	c c	D D	D D
7113	organizations Promoters of performing arts, sports, and similar	2	D	N	D	D	С	D	D
71131	events	10	D	N	D	D	С	D	D
711310	similar events with facilities	2	D D	N N	D D	D D	c c	D D	D D
7115	Independent artists, writers, and performers	16	7 425	N N	1 220	89	45	13.5	_
71151 711510	Independent artists, writers, and performers	16 16	7 425 7 425	N N	1 220 1 220	89 89	45 45	13.5 13.5	_
711310	Independent artists, writers, and performers.  Museums, historical sites, and similar institutions	12	7 423 D	N	D	09 D	b	13.5 D	D
7121	Museums, historical sites, and similar institutions	12	D	N	D	D	b	D	D
71211 712110	Museums	10 10	D D	N N	D D	D D	b	D D	D D
713	Amusement, gambling, and recreation industries	166	87 789	N N	29 441	6 616	2 218	19.8	8.9
7131	Amusement parks and arcades	14	5 199	N	1 279	290	110	22.5	.2
7139	Other amusement and recreation services	150	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	33 33	40 894 40 894	N N	15 822 15 822	3 397 3 397	874 874	21.7 21.7	7.8 7.8
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	66 66	30 907 30 907	N N	9 892 9 892	2 374 2 374	1 040 1 040	14.7 14.7	7.3 7.3
7139405 7139409	Roller skating rinksOther fitness and recreational sports	5	1 649	N .	551	142	71	7.0	_
71399 713990	centers	61 40	29 258 7 600	N N	9 341 1 523	2 232 341	969 110	15.1 20.4	7.7 24.1
7139905	industries	40	7 600	N	1 523	341	110	20.4	24.1
7139908	(except slot machine operation) All other miscellaneous amusement and	15	3 633	N .	738	189	49	2.7	11.8
	recreation services	19	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	54	36 472	34 124	13 810	3 257	884	22.4	8.6
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	С	D	D
7111	Performing arts companies	4	D	D	D	D	С	D	D
71111 711110 71113	Theater companies and dinner theaters Theater companies and dinner theaters Musical groups and artists	2 2 2	D D D	D D D	D D D	D D D	b b c	D D D	D D D
711130 7111301	Musical groups and artists Symphony orchestras and chamber music	2	Ď	Ď	D	Ď	č	Ď	Ď
	organizations	2	D	D	D	D	c .	D	D
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	11	D	D	D	D	b	D	D
	institutions	11	D	D	D	D	b	D D	D
71211 712110	Museums	9 9	D D	D D	D D	D D	b b	D	D D
713	Amusement, gambling, and recreation industries	35	22 465	20 244	8 862	1 988	584	34.7	8.7
7139 71391	Other amusement and recreation services  Golf courses and country clubs	35 13	22 465 16 424	20 244 14 730	8 862 6 621	1 988 1 440	584 333	34.7 40.7	8.7 10.3
713910 71394	Golf courses and country clubs  Fitness and recreational sports centers	13 15	16 424 5 651	14 730 5 148	6 621 2 174	1 440 542	333 249	40.7 18.3	10.3 1.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	15	5 651	5 148	2 174	542	249	18.3	1.5
	centers	15	5 651	5 148	2 174	542	249	18.3	1.5

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

error, nons	sampling error, and definitions, see note at end of table]							Percent o	of receipts/
NAICS							Paid employees for		nue—
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LITTLE ROCK-NORTH LITTLE ROCK-PINE BLUFF, AR COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	171	100 613	N	26 129	5 796	1 981	12.5	8.8
711	Performing arts, spectator sports, and related industries	39	D	N	D	D	e	D	D
7111	Performing arts companies	9	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	6	D	N	D	D	c	D	D
71131 711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
7115	similar events with facilities	1 16	D   7 425	N N	D 1 220	D 89	c 45	D 13.5	D
7115	Independent artists, writers, and performers	16	7 425	N	1 220	89	45	13.5	_
711510	Independent artists, writers, and performers.	16	7 425	N	1 220	89	45	13.5	_
713 7131	Amusement, gambling, and recreation industries	131 14	65 324 5 199	N N	20 579 1 279	4 628 290	1 634	14.7 22.5	8.9 .2
	·								
7139 71391	Other amusement and recreation services  Golf courses and country clubs	115 20	D   24 470	N N	D 9 201	D 1 957	9 541	D 8.9	D 6.1
713910 71394 713940 7139405	Golf courses and country clubs	20 51 51 5	24 470 25 256 25 256 1 649	N N N N	9 201 7 718 7 718 551	1 957 1 832 1 832 142	541 791 791 71	8.9 13.8 13.8 7.0	6.1 8.6 8.6
7139409 71399	Other fitness and recreational sports centers	46 33	23 607 7 210	N N	7 167 1 456	1 690 335	720 108	14.3 20.5	9.2 22.8
713990 7139905	All other amusement and recreation industries	33	7 210	N	1 456	335	108	20.5	22.8
7139903	(except slot machine operation) All other miscellaneous amusement and recreation services	15 12	3 633 D	N N	738 D	189 D	49 b	2.7 D	11.8 D
	Little Rock-North Little Rock, AR Metropolitan Statistical Area	12		IN	b	J		U	U
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	188	126 810	N	36 563	8 273	2 615	13.3	7.7
711	Performing arts, spectator sports, and related industries	40	D	N	D	D	f	D	D
7111	Performing arts companies	10	D	N	D	D	e	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6	D D	N N	D D	D D	c c	D D	D D
711110 71113 711130	Musical groups and artists  Musical groups and artists	3	D D	N N N	D	D D	C	D	D
7111301	Symphony orchestras and chamber music organizations	1	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	c	D	D
7115	Independent artists, writers, and performers	15	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	15 15	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	11	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	11	D	N	D	D	b	D	D
71211	Museums	9	D	N	D	D	b	D	D
712110	Museums	9	DI	N	l Dl	D	l b	D	D

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	sampling error, and definitions, see note at end of table]						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LITTLE ROCK-NORTH LITTLE ROCK-PINE BLUFF, AR COMBINED STATISTICAL AREA—Con.								
	Little Rock-North Little Rock, AR Metropolitan Statistical Area—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	137	78 831	N	26 258	5 883	1 986	17.7	7.5
7131	Amusement parks and arcades	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	126	D	N	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	28 28 59 59	35 312 35 312 D D	N N N N	13 441 13 441 D D	2 847 2 847 D D	740 740 f f	21.6 21.6 D D	4.2 4.2 D D
71399	centers	55 30	D D	N N	D D	D D	f c	D D	D D
713990 7139905	industries	30	D	N	D	D	С	D	D
7139903	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and	12	D	N	D	D	b	D	D
	recreation services  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	13	D	N	D	D	b	D	D
71	Arts, entertainment, and recreation	42	30 529	29 323	11 824	2 825	765	19.7	3.6
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	С	D	D
7111	Performing arts companies	3	D	D	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	D D	D D	D D	b b	D D	D D
71113 711130 7111301	Musical groups and artists Musical groups and artists Symphony orchestras and chamber music organizations.	1 1 1	D D	D D	D D	D D	b b	0	D D
712	Museums, historical sites, and similar institutions	10	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	10	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	27	D	D	D	D	e	D	D
7139	Other amusement and recreation services	27	D	D	D	D	е	D	D
71391 713910	Golf courses and country clubs	9	D D	D D	D D	D D	С	D D	D D
713910 71394 713940	Fitness and recreational sports centers	13 13	D	D	D	D	c c c	D	D
7139409	Other fitness and recreational sports centers	13	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	146	96 281	N	24 739	5 448	1 850	11.3	9.0
711	Performing arts, spectator sports, and related industries	35	D	N	D	D	е	D	D
7111	Performing arts companies	7	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	4 4	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities.	1	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
7115	Independent artists, writers, and performers	15	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	15 15	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	110	D	N	D	D	g	D	D
7131	Amusement parks and arcades	10	D	N	D	D	b	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LITTLE ROCK-NORTH LITTLE ROCK-PINE BLUFF, AR COMBINED STATISTICAL AREA—Con.								
	Little Rock-North Little Rock, AR Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries —								
7139	Con. Other amusement and recreation services	99	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	19 19	D D	N N	D D	D D	е	D D	D D
71394 71394 713940	Golf courses and country clubs Fitness and recreational sports centers	46 46	D	N	D	D	e f f	D	D
7139409	Fitness and recreational sports centers Other fitness and recreational sports	40	D	N N	D	D	ļ .	D	D
71399 713990	centers	25	6 830	N N	1 326	302	100	20.1	22.1
7139905	industries	25	6 830	N	1 326	302	100	20.1	22.1
7139908	(except slot machine operation) All other miscellaneous amusement and	12	D	N	D	D	b	D	D
7 100000	recreation services	8	D	N	D	D	b	D	D
	Pine Bluff, AR Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	4 4	D D	D D	D D	D D	b b	D D	D D
7100	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	-				J		5	
71	Arts, entertainment, and recreation	12	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	Searcy, AR Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
	ARKADELPHIA, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 772	N	406	113	76	19.0	10.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BATESVILLE, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	1 560	N	446	110	42	28.4	29.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	595	408	172	39	11	7.9	69.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	965	N	274	71	31	41.0	4.9
	BLYTHEVILLE, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	2 007	N	651	134	49	74.2	24.4
713	Amusement, gambling, and recreation industries	8	2 007	N	651	134	49	74.2	24.4
7139	Other amusement and recreation services	8	2 007	N	651	134	49	74.2	24.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	CAMDEN, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	EL DORADO, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	4 869	N	1 436	264	80	53.0	12.6
713	Amusement, gambling, and recreation industries	9	3 855	N	1 255	224	72	66.8	15.9
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	. LUCINE INVOINE IAA						1		

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	FAYETTEVILLE-SPRINGDALE-ROGERS, AR-MO METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	116	53 346	N	16 550	3 316	1 094	38.0	3.2
711	Performing arts, spectator sports, and related industries	25	10 230	N	2 322	498	118	12.7	2.0
7111	Performing arts companies	5	D	N	D	D	а	D	D
71113 711130	Musical groups and artists	3 3	1 922 1 922	N N	334 334	77 77	12 12	- -	
7113	Promoters of performing arts, sports, and similar events	9	5 353	N	1 591	332	85	8.1	-
713	Amusement, gambling, and recreation industries	84	41 913	N	13 709	2 704	937	45.3	3.5
7139	Other amusement and recreation services	75	39 157	N	13 000	2 585	872	46.6	2.8
71391 713910 71394 713940 7139409	Golf courses and country clubs	26 26 31 31	20 438 20 438 13 579 13 579	2 2 2 2 2	7 837 7 837 3 622 3 622	1 401 1 401 794 794	427 427 337 337	41.3 41.3 60.7 60.7	3.8 3.8 2.1 2.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	30	D	N	D	D	е	D	D
71	Arts, entertainment, and recreation	25	18 019	15 419	4 999	1 018	276	36.5	.1
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	10 951	8 642	2 784	546	149	55.8	_
7139	Other amusement and recreation services	11	10 951	8 642	2 784	546	149	55.8	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	5 655 5 655	5 100 5 100	1 188 1 188	236 236	57 57	44.8 44.8	_
7139409	Other fitness and recreational sports centers	5	5 655	5 100	1 188	236	57	44.8	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	91	35 327	N	11 551	2 298	818	38.8	4.8
711	Performing arts, spectator sports, and related industries	17	D	N	D	D	b	D	D
7111	Performing arts companies	3	2 487	N	246	52	9	_	_
713	Amusement, gambling, and recreation industries	73	30 962	N	10 925	2 158	788	41.6	4.8
7139	Other amusement and recreation services	64	28 206	N	10 216	2 039	723	43.1	3.9
71391 713910	Golf courses and country clubs	21 21	D D	N N	D D	D D	e e	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers	26 26	7 924 7 924	N N	2 434 2 434	558 558	280 280	72.0 72.0	3.7 3.7
7139409	Other fitness and recreational sports centers	25	D	N	D	D	е	D	D
	FORREST CITY, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 749	N	522	106	28	5.4	40.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated <sup>2</sup>
	FORT SMITH, AR-OK METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								1
71	Arts, entertainment, and recreation	61	84 375	N	11 715	2 790	808	9.8	32.0
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	51	D	N	D	D	f	D	D
7132	Gambling industries	2	D	N	D	D	е	D	D
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	2 2 2	D D	N N	D D	D D	e e e	D D	D D
7139	Other amusement and recreation services	48	D	N	D	D	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	14 14 18 18	7 608 7 608 3 553 3 553	N N N	3 115 3 115 642 642	714 714 155 155	171 171 64 64	24.6 24.6 83.3 83.3	6.5 6.5 4.4 4.4
71399 713990	centers	14 8	3 039 D	N N	494 D	112 D	51 a	87.0 D	4.9 D
713990	industries	8	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	8 010	8 480	2 998	574	151	34.9	.2
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	51	76 365	N	8 717	2 216	657	7.1	35.3
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	47	D	N	D	D	f	D	D
7132	Gambling industries	2	D	N	D	D	е	D	D
71329 713290	Other gambling industries	2 2	D D	N N	D D	D D	e e	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	2	D	N	D	D	е	D	D
7139	Other amusement and recreation services	44	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	18 18	3 553 3 553	N N	642 642	155 155	64 64	83.3 83.3	4.4 4.4
7139409 71399	Other fitness and recreational sports centers	14 8	3 039 D	N N	494 D	112 D	51 a	87.0 D	4.9 D
713990	All other amusement and recreation industries	8	D	N	D	D	a	D	D
	HARRISON, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	1 828	N	568	125	56	58.9	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	HOPE, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	2 803	N	624	127	39	7.9	11.4
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	HOT SPRINGS, AR METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	55	60 255	N	14 137	4 027	1 273	8.0	5.0
711	Performing arts, spectator sports, and related industries	17	D	N	D	D	f	D	D
7112	Spectator sports	11	D	N	D	D	f	D	D
71121 711212 711219	Spectator sports	11 1 10	D D D	N N N	D D D	D D D	f f c	D D D	D D D
713	Amusement, gambling, and recreation industries	33	22 844	N	7 129	1 533	420	15.5	9.4
7131	Amusement parks and arcades	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	31	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	C	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	2 321 2 321	N N	622 622	168 168	47 47	49.6 49.6	42.5 42.5
71399 713990	centers	6 12	2 321 2 917	N N	622 1 171	168 256	47 114	49.6 26.7	42.5 4.0
7139908	industries	12	2 917	N	1 171	256	114	26.7	4.0
	recreation services	9	2 350	N	1 103	229	106	21.0	3.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	47	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	f	D	D
7112	Spectator sports	11	D	N	D	D	f	D	D
71121 711212 711219	Spectator sports	11 1 10	D D D	N N N	D D D	D D D	f f c	D D D	D D D
713	Amusement, gambling, and recreation industries	29	D	N	D	D	e	D	D
7131	Amusement parks and arcades	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	27	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	C	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 6	2 321 2 321	N N	622 622	168 168	47 47	49.6 49.6	42.5 42.5
71399	centers	6 8	2 321 D	N N	622 D	168 D	47 b	49.6 D	42.5 D
713990	All other amusement and recreation industries	8	D	N	D	D	b	D	D

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	ampling error, and definitions, see note at end of table]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	JONESBORO, AR METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	31	12 602	N	4 721	1 098	370	18.4	8.3
713 7139	Amusement, gambling, and recreation industries	26 23	11 143 D	N N	4 481 D	1 041 D	352	16.4 D	9.4 D
71394 713940 7139409	Other amusement and recreation services  Fitness and recreational sports centers  Fitness and recreational sports centers  Other fitness and recreational sports centers	6 6	2 910 2 910 D	N N N	1 113 1 113 D	247 247 D	e 111 111 c	28.4 28.4 D	– – D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	5 832	5 810	2 587	534	170	8.5	6.5
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	6 770	N	2 134	564	200	26.9	9.9
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	4	1 875	N	611	145	55	44.0	-
	MAGNOLIA, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 466	N	520	103	37	100.0	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	243	378 400	N	159 554	41 935	5 532	8.2	5.4
711	Performing arts, spectator sports, and related industries	69	185 157	N	92 685	27 030	1 901	9.7	6.3
7111	Performing arts companies	21	28 908	N	7 790	2 177	736	14.3	16.6
71111 711110	Theater companies and dinner theaters	11 11	20 656 20 656	N N	4 128	1 137	513	16.1	21.7 21.7
7111102	Theater companies and dinner theaters Theater companies	10	D	N	4 128 D	1 137 D	513 f	16.1 D	D
71113 711130	Musical groups and artists	8	D D	N N	D D	D D	C C	D D	D D
7111301 7111309	Symphony orchestras and chamber music organizations Other music groups and artists	2 6	D D	N N	D D	D D	c a	D D	D D
7111003	Spectator sports	15	120 273	N	75 952	22 861	661	2.2	.4
71121	Spectator sports	15	120 273	N	75 952	22 861	661	2.2	.4
711211 7112119	Sports teams and clubsOther professional sports teams and	4	D	N N	D D	D D	е	D D	D D
711212 711219	clubs	3 3 8	D D D	N N N	D D	D	e b	D D	D
7113	Promoters of performing arts, sports, and similar events	15	D	N	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	3	D	N N	D	D	c	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	12	D	N N	D	D	e	D	D
711320	Promoters of performing arts, sports, and	12	D	N	D	D	e	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	ampling error, and delimitoris, see note at end of table)						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation—Con.								
711 7115	Performing arts, spectator sports, and related industries—Con. Independent artists, writers, and performers	13	D	N	D	D	b	D	D
71151	Independent artists, writers, and performers	13	D	N	D	D	b	D	D
711510 712	Independent artists, writers, and performers.  Museums, historical sites, and similar institutions	13 22	D D	N N	D D	D D	b f	D D	D D
7121	Museums, historical sites, and similar								
74044	institutions	22	D	N	D	D	f	D	D
71211 712110 71213	Museums	18 18 3	D D D	N N N	D D D	D D D	e e c	D D D	D D D
712130	Zoos and botanical gardens	3	D	N	D	D	c	D	D
713 7131	Amusement, gambling, and recreation industries	152 9	D D	N N	D D	D D	h	D D	D D
7131	·			IN			С		
7139 71391	Other amusement and recreation services  Golf courses and country clubs	143 29	D 61 431	N N	D 24 601	D 5 318	1 169	D 4.4	D 8.2
713910 71394	Golf courses and country clubs	29 29 65	61 431 35 481	N N N	24 601 24 601 11 110	5 318 2 623	1 169 1 169 979	4.4 4.4 14.0	8.2 5.2
713940 7139405	Fitness and recreational sports centers Roller skating rinks	65 8	35 481 D	N N	11 110 D	2 623 D	979 c	14.0 D	5.2 D
7139409 71395	Other fitness and recreational sports centers	56 6	29 634 5 717	N N	8 995 1 683	2 074 425	741 134	16.2 29.2	3.5 2.4
713950 71399	Bowling centers	6 40	5 717 D	N N	1 683 D	425 425 D	134 134 f	29.2 29.2 D	2.4 2.4 D
713990	All other amusement and recreation industries	40 2	D D	N N	D D	D D	f	D D	D D
7139904 7139908	Miniature golf courses	27	14 490	N	6 935	1 664	333	17.1	6.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	68	107 102	96 358	38 208	9 328	2 197	9.4	4.5
711	Performing arts, spectator sports, and related industries	19	D	D	D	D	f	D	D
7111	Performing arts companies	14	D	D	D	D	f	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	10 10	D D	D D	D D	D D	e e	D D	D D
7111102 71113 711130	Theater companies  Musical groups and artists  Musical groups and artists	9 3 3	D D D	D D D	D D D	D D D	e c	D D D	D D D
7111301	Symphony orchestras and chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	4	D D	D D	D D	D D	c c	D D	D D
712	Museums, historical sites, and similar institutions	20	D	D	D	D	e	D	D
7121	Museums, historical sites, and similar institutions	20	D	D	D	D	e	D	D
71211	Museums	17	D	D	D	D	С	D	D
712110 71213 712130	MuseumsZoos and botanical gardensZoos and botanical gardens	17 3 3	D D D	D D D	D D D	D D D	C C C	D D D	D D D
713	Amusement, gambling, and recreation industries	29	D	D	D	D	f	D	D
7139	Other amusement and recreation services	29	D	D	D	D	f	D	D
71391 713910	Golf courses and country clubs	10 10	25 576 25 576	25 838 25 838	11 811 11 811	2 801 2 801	534 534	7.3 7.3	.4 .4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	11 11	D D	D D	D D	D D	b b	D D	D D
7139409 71399	Other fitness and recreational sports centers	11 8	D D	D D	D D	D D	b c	D D	D D
713990	All other amusement and recreation industries	8	D	D	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services	8	D	D	D	D	С	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	175	271 298	N	121 346	32 607	3 335	7.7	5.7
711	Performing arts, spectator sports, and related	50	5		5			Б.	
7111	industries	50 7	D D	N N	D D	D D	f b	D D	D D
71111	Theater companies and dinner theaters	1	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	1	D	N N	D 75 050	D	b	D	D
7112 71121	Spectator sports	15 15	120 273 120 273	N N	75 952 75 952	22 861 22 861	661 661	2.2 2.2	.4
711211 7112119	Spectator sports	3	D D	N N	75 332 D	D D	е	D D	 D
711212 711219	clubs	3 8	D D	N N	D D	D D	c e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	10	D	N	D	D	c	D	D
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities	2	D	N	D	D	С	D	D
71132	similar events with facilities  Promoters of performing arts, sports, and	2	D	N	D	D	С	D	D
711320	similar events without facilities Promoters of performing arts, sports, and	8	4 916	N .	1 123	232	25	46.8	49.5
7115	similar events without facilities	8	4 916 D	N N	1 123 D	232 D	25 b	46.8 D	49.5 D
7115	Independent artists, writers, and performers	13	D	N	D	D	b	D	D
711510	Independent artists, writers, and performers.	13	D	Ň	D	D	b	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	е	D	D
71211	Museums	1	D D	N	D D	D D	е	D D	D D
712110 713	Museums	123	D	N N	D	D	e g	D	D
7131	Amusement parks and arcades	9	D	N	D	D	c c	D	D
7139	Other amusement and recreation services	114	D	N	D	D	g	D	D
71391	Golf courses and country clubs	19	35 855	N	12 790	2 517	635	2.4	13.7
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	19 54	35 855 D	N N	12 790 D	2 517 D	635 f	2.4 D	13.7 D
713940 7139405	Fitness and recreational sports centers Roller skating rinks	54 8	D D	N N	D D	D D	f C	D D	D D
7139409	Other fitness and recreational sports centers	45	D	N	. D	D	f f	D	D
71395 713950	Bowling centers	6	5 717 5 717	N N	1 683 1 683	425 425	134 134	29.2 29.2	2.4 2.4 D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	32	D	"	D	D	e	D	
7139904 7139908	industries Miniature golf courses All other miscellaneous amusement and	32 2	D D	N N	D	D D	e b	D	D D
7133300	recreation services	19	D	N	D	D	b	D	D
	MOUNTAIN HOME, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	7 166	N	1 617	294	104	50.0	.7
713	Amusement, gambling, and recreation industries	22	D	N	D	D	С	D	D
7139	Other amusement and recreation services	21	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	607	541	213	44	16	-	8.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	6 559	N	1 404	250	88	54.6	_
713	Amusement, gambling, and recreation industries	20	D	N	D	D	b	D	D
7139	Other amusement and recreation services	19	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	PARAGOULD, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 365	N	425	79	85	72.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	RUSSELLVILLE, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	TEXARKANA, TX-TEXARKANA, AR METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	13 346	N	3 950	930	309	30.7	12.2
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	20	10 173	N	3 129	741	264	40.3	12.4
7139	Other amusement and recreation services	17	8 904	N	3 003	688	235	41.7	7.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	1 633 1 633	N N	518 518	107 107	65 65	70.9 70.9	4.1 4.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	6 610	6 480	2 242	528	135	15.6	5.5
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	6 736	N	1 708	402	174	45.5	18.7
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D 510	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	1 633 1 633	N N	518 518	107 107	65 65	70.9 70.9	4.1 4.1

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WEST HELENA, AR MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 187	N	431	85	19	11.3	6.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

<sup>&</sup>lt;sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.
<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

# Table 3. Summary Statistics for Counties: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

PP -				, , .	, , , , , , ,			-,	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ARKANSAS	(	(+1,202)	(41,000)	(+ ',')	(+1,000)	(		
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	11	1 849	N	572	139	60	79.7	1.0
71		"	1 049	IN IN	572	139	60	79.7	1.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 263	1 181	471	110	36	74.0	1.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	586	N	101	29	24	91.8	-
	ASHLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 732	N	346	82	24	4.9	19.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BAXTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	7 166	N	1 617	294	104	50.0	.7
713	Amusement, gambling, and recreation industries	22	D	N	D	D	С	D	D
7139	Other amusement and recreation services	21	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	607	541	213	44	16	-	8.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	6 559	N	1 404	250	88	54.6	-
713	Amusement, gambling, and recreation industries	20	D	N	D	D	b	D	D
7139	Other amusement and recreation services	19	D	N	D	D	b	D	D
	BENTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	51	19 521	N	6 976	1 329	450	41.4	3.8
713	Amusement, gambling, and recreation industries	37	D	N	D	D	е	D	D
7139	Other amusement and recreation services	34	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	12 12	10 218 10 218	N N	4 423 4 423	789 789	249 249	22.8 22.8	2.2 2.2 D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	14 14	D D	N N	D D	D D	C	D D	D
7139409	centers	13	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement and recreation services	6	D	D _	D _	D	b .	D	D
71394 713940 7139400	Fitness and recreational sports centers	4 4	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	5. Data based on the 2002 Economic Gensus. For inform		,,	]					of receipts/
							Paid		nue —
NAICS code	Geographic area, tax status, and kind of business	=	5			F	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BENTON—Con.	(	(, ,,,,,	(, ,,,,,	(* //	(* /:::/	( 1 11 )		
	ESTABLISHMENTS SUBJECT TO								
74	FEDERAL INCOME TAX	20						_	_
<b>71</b> 713	Arts, entertainment, and recreation	<b>38</b> 31	<b>D</b>	N N	<b>D</b>	<b>D</b>	<b>е</b> е	<b>D</b>	<b>D</b>
7139	Other amusement and recreation services	28	D	N N	D	D	e	D	D
71391	Golf courses and country clubs	10	D	N N	D	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	10 10	D D	N N	D D	D D	c b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	10	D	N	D	D	b	D	D
	centers	9	D	N	D	D	b	D	D
	BOONE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	BRADLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	CARROLL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	8 309	N	3 314	478	113	23.8	.4
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	b	D	D
7111	Performing arts companies	4	D	N N	D	D	b	D	D
71111	Theater companies and dinner theaters	1	D	N.	D	D	b	D	D
711110 713	Theater companies and dinner theaters  Amusement, gambling, and recreation industries	1 8	D 2 387	N N	D 612	D 129	b 38	D 68.3	D
7139	Other amusement and recreation industries	7	2 387 D	N	D 012	D	b	D 00.5	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	2 387	N	612	129	38	68.3	_
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	СНІСОТ								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	741	N	173	42	17	56.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	333	182	71	10	8	57.4	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	408	l N	102	32	9	55.1	_

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	D. Data based on the 2002 Economic Census. Tor infor	nation on com	deritiality protection	, sampling error, no	ilisampiing enoi, ai	ia aciiiiliona, acc	note at end of tal	bioj .	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
-	CLARK	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
71	ALL ESTABLISHMENTS	_	1 770		406	110	76	19.0	10.1
71	Arts, entertainment, and recreation  ESTABLISHMENTS EXEMPT FROM	7	1 772	N	400	113	/6	19.0	10.1
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	CLAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	290	N	88	12	7	89.7	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
•	ESTABLISHMENTS SUBJECT TO	_							
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CLEBURNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	8 991	N	936	163	42	28.8	-
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	11	D = 200	N	D	D	b	D	D
71393 713930	Marinas	7 7	7 892 7 892	N N	691 691	118 118	29 29	20.8 20.8	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	495	454	140	25	10	78.8	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	8 496	N	796	138	32	25.9	-
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139 71393	Other amusement and recreation services	9 7	D 7 892	N N	D 691	D 118	b 29	D 20.8	D
713930	Marinas	7	7 892	N N	691	118	29	20.8	=
	COLUMBIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 466	N	520	103	37	100.0	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CONWAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	D. Data based on the 2002 Economic Census. For inform	ation on confiden	manty protection, so	ampling error, non	sampling error, an	u dell'illions, see		Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated <sup>2</sup>
	CRAIGHEAD								
74	ALL ESTABLISHMENTS		44 740		4 500	4 004	050	40.0	
<b>71</b> 713	Arts, entertainment, and recreation	<b>28</b> 24	<b>11 719</b>	N N	<b>4 560</b>	<b>1 061</b> D	353 e	<b>19.8</b> D	<b>5.7</b> D
7139	Other amusement and recreation services	21	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	6	2 910	N	1 113	247	111	28.4	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 5	2 910 D	N N	1 113 D	247 D	111 c	28.4 D	_ D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	4 783	4 963	2 404	496	152	_	-
7139	Other amusement and recreation services	4	4 783	4 963	2 404	496	152	_	=
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	20	D D	N N	D D	D	С	D	D D
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	17 5	D	N N	D	D D	c b	D D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	5	Ď	Ň	Ď	Ď	b	Ď	Ď
	centers CRAWFORD	4	1 875	N	611	145	55	44.0	-
	ALL ESTABLISHMENTS								
74	ALL ESTABLISHMENTS	44	D	.,	D	D	_	D	
<b>71</b> 713	Arts, entertainment, and recreation	<b>11</b>	D	N N	D	D	<b>b</b>	D	<b>D</b>
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	CRITTENDEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	24 480	N	5 565	1 319	352	3.2	-
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	е	D	D
7112	Spectator sports	5	D	N	D	D	е	D	D
71121	Spectator sports	5 2	D D	N	D	D	е	D	D
711212 713	Amusement, gambling, and recreation industries	10	D	N N	D D	D D	e b	D D	D D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	e	D	D
	Spectator sports	5	D	N	D	D	e	D	D
7112	Specialor sports		<i>D</i>						

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CROSS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	868	N	269	58	24	18.7	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	DALLAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	DESHA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 399	N	211	40	13	55.5	2.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	DREW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	803	N	144	47	27	69.4	26.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	FAULKNER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	14 127	N	4 107	903	318	31.5	1.1
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	25	11 705	N	3 771	872	304	30.9	.2
7139	Other amusement and recreation services	22	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D D	N N	D D	D D	C	D D	D D
713940 7139409	Other fitness and recreational sports centers	9	D	N N	D	D	c	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries .	5	1 901 1 901	N N	249 249	61	25 25	38.7 38.7	_ _ _
	ESTABLISHMENTS EXEMPT FROM			,					
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	6	4 161	3 700	1 872	435	127	13.0	3.3
713	Amusement, gambling, and recreation industries	5	<b>7 101</b>	5 700 D	D . 072	D	c 127	D	D.5
7139	Other amusement and recreation services	5	D	D	D	D	c	D	D
1100				i e	I	Î.	1	t.	i
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	b b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	5. Data based on the 2002 Economic Census. 1 of inform		, p	,,		,			
							Paid	Percent of receipts/ revenue—	
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	EAUL VAIED OF T	(number)	(\$1,000)	(\$1,000)	(\$ <sup>1</sup> ,000)	(\$ <sup>1</sup> ,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	FAULKNER—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	9 966	N	2 235	468	191	39.2	.2
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	17	D	N	D	D	С	D	D
71399	All other amusement and recreation industries.	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D
	FRANKLIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	FULTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GARLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	55	60 255	N	14 137	4 027	1 273	8.0	5.0
711	Performing arts, spectator sports, and related industries	17	D	N	D	D	f	D	D
7112	Spectator sports	11	D	N	D	D	f	D	D
71121	Spectator sports	11	D	N	D	D	f	D	D
711212 711219	Racetracks Other spectator sports	1 10	D D	N N	D D	D D	f c	D D	D D
713	Amusement, gambling, and recreation industries	33	22 844	N	7 129	1 533	420	15.5	9.4
7131	Amusement parks and arcades	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	31	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	C	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6 6	2 321 2 321	N N	622 622	168 168	47 47	49.6 49.6	42.5 42.5
71399 713990	centers	6 12	2 321 2 917	N N	622 1 171	168 256	47 114	49.6 26.7	42.5 4.0
7139908	industries  All other miscellaneous amusement and recreation services	12 9	2 917 2 350	N N	1 171 1 103	256 229	114 106	26.7 21.0	4.0 3.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D

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							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	GARLAND—Con.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	47	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	f	D	D
7112	Spectator sports	11	D	N	D	D	f	D	D
71121 711212	Spectator sports	11	D D	N N	D D	D D	f f	D D	D D
711219	Other spectator sports	10	D	N	D	D	C	D	D
713 7131	Amusement, gambling, and recreation industries	29	D D	N N	D D	D D	e b	D D	D D
7139	Other amusement and recreation services	27	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	C	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	2 321 2 321	N N	622 622	168 168	47 47	49.6 49.6	42.5 42.5
7139409	Other fitness and recreational sports centers	6	2 321	N	622	168	47	49.6	42.5
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	8	D	N	D	D	b	D	D
	industries	8	D	N	D	D	b	D	D
	GRANT								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GREENE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 365	N	425	79	85	72.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	HEMPSTEAD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	2 225	N	514	109	31	7.3	13.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	468	451	109	22	6	29.7	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 757	N	405	87	25	1.4	17.1
	HOT SPRING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	Pala based on the 2002 Economic Gensus. To inform					,	Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	HOWARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	429	N	159	27	11	17.2	8.4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	429	N	159	27	11	17.2	8.4
	INDEPENDENCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	1 560	N	446	110	42	28.4	29.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	595	408	172	39	11	7.9	69.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	965	N	274	71	31	41.0	4.9
	IZARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	826	N	208	32	12	20.1	57.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	826	N	208	32	12	20.1	57.5
	JACKSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 226	N	402	87	37	3.9	91.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 106	851	361	77	27	-	100.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	120	N	41	10	10	40.0	10.0
	JEFFERSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	l N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения і	5. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, nor	isampling error, ai	ia aciiiiliona, acc	note at end of tal	, ioj	
NAICS code	Geographic area, tax status, and kind of business						Paid employees for pay period	Percent of rever	of receipts/ nue-
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	JOHNSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	325	N	55	14	11	83.4	16.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	LAFAYETTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	LAWRENCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	2	D	N	D	D	а	D	D
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	LEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	LINCOLN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	LITTLE RIVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	603	N	242	74	21	72.8	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	603	N	242	74	21	72.8	-
	LOGAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	LONOKE								
	411 507451401445170								
71	ALL ESTABLISHMENTS	11	2 824	N	987	191	59	35.5	53.7
713	Arts, entertainment, and recreation	11	2 824	N N	987	191	59	35.5	53.7
7139	Other amusement and recreation services	9	D D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	MARION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 952	N	1 062	170	42	61.6	-
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	3 952	N	1 062	170	42	61.6	-
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	MILLER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	6 669	N	2 144	492	129	5.2	4.2
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	l N	D	D	b	D	D

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Аррения	D. Data based on the 2002 Economic Gensus. 1 of Infor	nation on com	deritiality protection	, sampling error, no	isamping error, ar	ia acimiliono, occ	ilote at end of tal	516]	
NAICS code	Geographic area, tax status, and kind of business						Paid employees for pay period	Percent of reve	of receipts/ nue—
code		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MISSISSIPPI								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	2 007	N N	651	134	49	74.2	24.4
713	Amusement, gambling, and recreation industries	8	2 007	N	651	134	49	74.2	24.4
7139	Other amusement and recreation services	8	2 007	N	651	134	49	74.2	24.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	MONROE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	343	N	80	26	7	17.8	8.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	MONTGOMERY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	NEVADA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	578	N	110	18	8	10.0	3.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	NEWTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	<b>D</b>	D	l a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

пропак Е	5. Bata based on the 2002 Economic Coneds. 1 of Inform	Tation on com	protoction	, camping circi, no	Tournpling orror, an	14 401111110110, 000		,	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business		5			<u>-</u>	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	OUACHITA	( 1 1 1 )	(* ///	(,,,,,,,	(,,,,,,	(* /***/	( 1 1 1 )		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	PHILLIPS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 187	N	431	85	19	11.3	6.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	PIKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 428	N	368	68	29	30.8	_
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	4	1 428	N	368	68	29	30.8	_
	POINSETT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	883	N	161	37	17	-	43.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	POLK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	878	N	200	37	17	37.2	7.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D

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- FFE				, , ,		,	Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	POPE								
	ALL FOTA DUGUMENTO								
71	ALL ESTABLISHMENTS	14	3 913	N	1 183	281	111	19.4	.7
71	Arts, entertainment, and recreation	10	3 913 D	N N	D 1 103	D D		19.4 D	., D
7139	Other amusement and recreation services	8	D	N	D	D	c b	D	D
			_		_	_	_	_	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	PRAIRIE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	PULASKI								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	123	105 856	N	30 238	6 910	2 134	9.6	6.5
711	Performing arts, spectator sports, and related						,		-
7111	industries	33 10	D D	N N	D D	D D	f e	D D	D D
71111	Theater companies and dinner theaters	6	D	N N	D	D	c	D	D
711110 71113	Theater companies and dinner theaters Musical groups and artists	6 3	D	N N	D D	D D	C	D	D D
711130 7111301	Musical groups and artists	3	D	N	D	D	c	D	D
7113	organizations  Promoters of performing arts, sports, and similar	1	D	N	D	D	b	D	D
7113	eventsevents	4	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	С	D	D
7115	Independent artists, writers, and performers	12	7 158	N	1 160	74	36	11.6	-
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	12 12	7 158 7 158	N N	1 160 1 160	74 74	36 36	11.6 11.6	_
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
								D	
713	Amusement, gambling, and recreation industries	84	60 553	N	20 342	4 569	1 527	13.5	5.2
7131	Amusement parks and arcades	6	3 995	N	1 006	233	51	12.6	_
7139	Other amusement and recreation services	78	56 558	N	19 336	4 336	1 476	13.6	5.5
71391 713910	Golf courses and country clubs	15 15	27 262 27 262	N N	10 489 10 489	2 275 2 275	550 550	18.6 18.6	_ _
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	36 36	23 187 23 187	N N	7 491 7 491	1 759 1 759	810 810	6.1 6.1	4.1 4.1
7139409 71399	Other fitness and recreational sports centers	33 22	21 703 D	N N	7 001 D	1 633 D	743 b	6.5 D	4.3 D
713990	All other amusement and recreation industries .  All other amusement and recreation industries	22	D	N N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	10	D	N N	D	D	b	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	PULASKI-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	25 435	24 842	9 595	2 310	611	18.2	3.6
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	С	D	D
7111	Performing arts companies	3	D	D	D	D	c	D	D
71111	Theater companies and dinner theaters	2	D	D	D	D	b	D	D
711110 71113	Theater companies and dinner theaters Musical groups and artists	2	D D	D D	D D	D D	b b	D D	D D
711130 7111301	Musical groups and artists	1	D D	D D	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar			D	D	6		Б.	
	institutions	6	D	D	U U	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	D	D	D	е	D	D
7139	Other amusement and recreation services	17	D	D	D	D	е	D	D
71391 713910	Golf courses and country clubs	4 4	9 574 9 574	8 735 8 735	3 684 3 684	814 814	173 173	48.2 48.2	
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	10 10	2 908 2 908	2 932 2 932	1 145 1 145	275 275	156 156	_ _	2.8 2.8
7139409	Other fitness and recreational sports centers	10	2 908	2 932	1 145	275	156	-	2.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	95	80 421	N	20 643	4 600	1 523	6.9	7.4
711	Performing arts, spectator sports, and related industries	28	D	N	D	D	е	D	D
7111	Performing arts companies	7	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	4 4	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
7115	Independent artists, writers, and performers	12	7 158	N	1 160	74	36	11.6	_
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	12 12	7 158 7 158	N N	1 160 1 160	74 74	36 36	11.6 11.6	
713	Amusement, gambling, and recreation industries	67	D	N	D	D	g	D	D
7131	Amusement parks and arcades	6	3 995	N	1 006	233	51	12.6	-
7139	Other amusement and recreation services	61	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	11 11	17 688 17 688	N N	6 805 6 805	1 461 1 461	377 377	2.5 2.5	-
713910 71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	26 26	20 279 20 279	N N	6 346 6 346	1 484 1 484	654 654	6.9 6.9	4.2 4.2
7139409	Other fitness and recreational sports centers	23	18 795	N	5 856	1 358	587	7.5	4.6
71399 713990	All other amusement and recreation industries . All other amusement and recreation	19	D	N	D	D	b	D	D
7139908	industries	19	D	N	D	D	b	D	D
	recreation services	7	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	889	N	274	59	21	94.5	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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Аррепаіх	D. Data based on the 2002 Economic Census. To inform	TIALIOTT OTT COTTI	Termanity protection	, sampling error, no	ilisampiing error, ai	ia acimilions, sec	Tiole at end of tax	nej	
							Paid	Percent o	of receipts/ nue-
NAICS	Geographic area, tax status, and kind of business						employees for	Erom	
code		Estab-	Receipts/	_	Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	ST. FRANCIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 749	N	522	106	28	5.4	40.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	SALINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	b	D	D
7139	Other amusement and recreation services	15	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	1 679 1 679	N N	439 439	109 109	43 43	17.2 17.2	72.8 72.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	b	D	D
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	1 679 1 679	N N	439 439	109 109	43 43	17.2 17.2	72.8 72.8
	SCOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	SEARCY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	SEBASTIAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related								_
	industries	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	26	D	N	D	D	е	D	D
7139	Other amusement and recreation services	25	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3		D D	D D	D	c	D	D
-		3	_	_	_	_	·	_	_

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

SEVIER	From administrative records¹  D  B  B  B  B  B  B  B  B  B  B  B  B	Estimated <sup>2</sup> D D D D
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71	87.1 D	3.7 D
FEDERAL INCOME TAX	87.1 D	3.7 D
713	87.1 D	3.7 D
Other amusement and recreation services   22	87.1 D	3.7 D
SEVIER	87.1 a D	3.7 D
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	a D	D
Arts, entertainment, and recreation	a D	D
ESTABLISHMENTS EXEMPT FROM   FEDERAL INCOME TAX	a D	D
### FEDERAL INCOME TAX  71		
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71		
### FEDERAL INCOME TAX  71	n D	
SHARP	a D	D
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation		"
71       Arts, entertainment, and recreation       7       D       N       D       D       Arts         71       Arts, entertainment, and recreation       1       D       D       D       D       D         71       Arts, entertainment, and recreation       6       D       N       D       D       D         71       Arts, entertainment, and recreation       3       657       N       99       37       8         71       Arts, entertainment, and recreation       3       657       N       99       37       8         FESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX       1       D		
### ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71		
FEDERAL INCOME TAX         71       Arts, entertainment, and recreation       1       D       D       D       D       D         71       Arts, entertainment, and recreation       6       D       N       D       D       D         71       Arts, entertainment, and recreation       3       657       N       99       37       8         ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX       1       D       D       D       D       D       D       D         71       Arts, entertainment, and recreation       1       D       D       D       D       D       D         ESTABLISHMENTS SUBJECT TO       1       D       D       D       D       D       D       D	a D	D
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71		
71 Arts, entertainment, and recreation	n D	D
STONE  ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation		
ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation	n D	D
71       Arts, entertainment, and recreation		
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71 Arts, entertainment, and recreation		
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	-	13.4
ESTABLISHMENTS SUBJECT TO		
	n D	D
71 Arts, entertainment, and recreation	a D	D
UNION		
ALL ESTABLISHMENTS		
71 Arts, entertainment, and recreation	53.0	12.6
713 Amusement, gambling, and recreation industries 9 3 855 N 1 255 224 72	66.8	15.9
7139 Other amusement and recreation services 8 D N D D t	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		
71 Arts, entertainment, and recreation	D D	D
713 Amusement, gambling, and recreation industries 4 D D D D D	D	D
7139 Other amusement and recreation services 4 D D D D D D	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		
71 Arts, entertainment, and recreation	о о	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For Inform	nation on conin	dentiality protection,	sampling error, nor	insampling error, ar	id delimitoris, see	note at end of tal	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	VAN BUREN	(Humber)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records	Estimateu
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	WASHINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	60	32 501	N	9 075	1 874	603	37.5	2.1
711	Performing arts, spectator sports, and related industries	14	D	N	D	D	b	D	D
7111	Performing arts companies	5	D	N	D	D	а	D	D
71113 711130	Musical groups and artists	3 3	1 922 1 922	N N	334 334	77 77	12 12	_ _	_ _
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	44	D	N	D	D	e	D	D
7139	Other amusement and recreation services	38	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	12 12	9 950 9 950	N N	3 366 3 366	601 601	175 175	61.4 61.4	4.4 4.4
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	16 16	D D	N N	D D	D D	C C	D D	D D
7139409	centers	16	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	12 212	11 659	3 450	724	166	29.8	-
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	D D	D D	D D	a a	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	50	20 289	N	5 625	1 150	437	42.2	3.3
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	a	D	D
7111	Performing arts companies	3	2 487	N	246	52	9	-	_
713	Amusement, gambling, and recreation industries	40	D	N	D	D	е	D	D
7139	Other amusement and recreation services	34	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	10 10	D D	N N	D D	D D	c c	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	15 15	D D	N N	D D	D D	c c	D D	D D
1139409	centers	15	D	l N	D D	D	c	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent of receipts/ revenue —	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WHITE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
	WOODRUFF								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	YELL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

<sup>&</sup>lt;sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.
<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

# Table 4. Summary Statistics for Places: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

трропал і	B. Data based on the 2002 Economic Gensus. Tor inform		deritiality proteotion	, sampling error, no	noampling cirol, ai	ia acimiliono, occ	note at ona or ta	510]	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	ALMA	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
74	ALL ESTABLISHMENTS	2	D		D	D		D	D
71	Arts, entertainment, and recreation	2		N			а		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ARKADELPHIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ASHDOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALD KNOB								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BATESVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	965	N	274	71	31	41.0	4.9
	BEEBE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BENTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 873	N	590	152	48	31.1	64.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N N	<b>D</b>	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	D. Data based on the 2002 Economic Census. For inform						Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BENTONVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	4 045	N	1 165	235	75	80.8	_
713	Amusement, gambling, and recreation industries	9	3 353	N	1 045	217	67	79.7	_
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	4 4 4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers	1 1 1	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	BERRYVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation BLYTHEVILLE	2	D	N	D	D	а	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BRINKLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BRYANT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	376	N	53	9	11	55.6	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	376	N	53	9	11	55.6	-

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

7 пропин	Data based on the 2002 Economic Consuct. For whom		, <b>,</b> ,	, , · g · · · , ·	3 1 7 1			Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business						Paid employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	САВОТ								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	CAMDEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	525	N	217	33	18	21.9	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	CHEROKEE VILLAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CHEROKEE VILLAGE (PART - SHARP COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CLARKSVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	325	N	55	14	11	83.4	16.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	р	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CONWAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	10 530	N	3 518	840	279	26.2	1.5
713	Amusement, gambling, and recreation industries	18	D	N	D	D	е	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	7 7 7	D D	N N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	2 2 2	D D	D D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	14	6 382	N	1 652	404	150	35.9	.3
7139	Other amusement and recreation services  CORNING	12	D	N	D	D	С	D	D
	ALL ESTABLISHMENTS		_		_	_			_
71	Arts, entertainment, and recreation  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2	D	N	D	D	а	D	D
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CROSSETT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	2	D	N	D	D	а	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation  DARDANELLE	2	D	N	D	D	а	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	DE QUEEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation  ESTABLISHMENTS EXEMPT FROM	5	511	N	125	35	21	87.1	3.7
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	1	D	D	D	D	а	D	D
	FEDERAL INCOME TAX								

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

дррения і	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	dentiality protection	, sampling error, no	iloampiing error, ai	ia aciiiiliona, acc	note at end of tal	bioj	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	DERMOTT	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	DERIMOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	DUMAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	EARLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	EL DORADO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 745	2 776	1 185	200	52	56.7	16.4
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ENGLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррепиіх	B. Data based on the 2002 Economic Gensus. To minor	Industrial Committee	l	, sumpling error, nor		la dell'illacito, see	Those at one or tak		-f ! t /
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oode		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	FAYETTEVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	35	21 312	N	6 344	1 298	456	41.3	2.8
711	Performing arts, spectator sports, and related								
	industries	8	D	N	D	D	b	D	D
7111	Performing arts companies	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	25	D	N	D	D	е	D	D
7139	Other amusement and recreation services	23	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	9	7 025 7 025	N N	2 290 2 290	397 397	125 125	58.9 58.9	6.3 6.3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8	4 302 4 302	N N	1 462 1 462	344 344	159 159	78.6 78.6	-
7139409	Other fitness and recreational sports	_							_
	centers	8	4 302	N	1 462	344	159	78.6	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	6 512	6 250	2 103	424	104	25.6	-
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
		3							
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	14 800	N	4 241	874	352	48.3	4.1
711	Performing arts, spectator sports, and related	_				_			
710	industries	5 24	D D	N N	D D	D D	a	D D	D D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	24	D	N	D D	D	e e	D	D
71394	Fitness and recreational sports centers	8	4 302	N N	1 462	344	159	78.6	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	8	4 302	N N	1 462	344	159	78.6	-
7139409	centers	8	4 302	N	1 462	344	159	78.6	_
	FORDYCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	FORREST CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
•		,							
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
• •		_	_		_	_	_		
	FORT SMITH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related	_	_		_	_		_	_
	industries	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	23	D	N	D	D	С	D	D
7139	Other amusement and recreation services	22	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	C	D	D
7139	Other amusement and recreation services	2	D	D D	D D	D	c	D	D
, 105	Outer amusement and recreation services	. 2	, 0	, 0	, 0	, 0	· C	ט	, ט

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Gensus. 1 of Infor	Tation on com	T	T Sampling error, no	Toamping error, ar	Id delimitions, see	Tiole at end of tal	Jiej I	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	FORT SMITH—Con.								
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	21	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	c	D	D
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
	GREENBRIER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	GREENWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	HARRISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	HASKELL								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	HEBER SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 892	N	378	71	16	69.6	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	495	454	140	25	10	78.8	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 397	N	238	46	6	66.4	_
	HELENA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								_
71	Arts, entertainment, and recreation	1	D	l N	l <b>D</b>	D	l a	D	D

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Аррения	D. Data based on the 2002 Economic Census. For inform	lation on confid	deficiality protection,	sampling error, no	insampling error, ar	id delimitions, see	Tiole at end of tal	Percent of	of receipts/
NAICS							Paid employees for	reve	nue-
code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	НОРЕ								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	HOT SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related		_		_	_			_
	industries	14	D	N	D	D	f	D	D
7112	Spectator sports	8	D	N	D	D	f	D	D
71121 711212	Spectator sports	8 1	D D	N N	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	е	D	D
7131	Amusement parks and arcades	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71399	All other amusement and recreation industries.	6	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	f	D	D
7112	Spectator sports	8	D	N	D	D	f	D	D
71121 711212	Spectator sports	8 1	D D	N N	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	11	14 355	N	5 057	1 072	256	12.2	6.9
7131	Amusement parks and arcades	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
	JACKSONVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	l N	D D	D	b	D	D

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	D. Data based on the 2002 Economic Census. For Inform						Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	JONESBORO								
	ALL FOTA BLIQUIMENTO								
74	ALL ESTABLISHMENTS	06					_	_	_
<b>71</b> 713	Arts, entertainment, and recreation	<b>26</b> 22	10 286	N N	<b>D</b> 4 295	<b>D</b> 998	9 334	D 17.7	<b>D</b> 6.5
7139	Other amusement and recreation services	19	D 200	N N	D 7 233	D	e	D	D.5
71394	Fitness and recreational sports centers	6	2 910	N N	1 113	247	111	28.4	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 5	2 910 D	N N	1 113 D	247 D	111 c	28.4	– D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	4 783	4 963	2 404	496	152	-	-
7139	Other amusement and recreation services	4	4 783	4 963	2 404	496	152	-	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	18	5 503	N	1 891	502	182	33.1	12.1
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	4	1 875	N	611	145	55	44.0	_
	LAKE VILLAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	LITTLE FLOCK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	LITTLE ROCK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	68	69 013	N	23 109	5 091	1 427	9.4	4.9
711	Performing arts, spectator sports, and related industries	23	D	N	D	D	e	D	D
7111	Performing arts companies	8	8 838	N	3 330	777	256	7.2	1.1
71111	Theater companies and dinner theaters	6	D	Ņ	D	D	С	D	D
711110 71113	Theater companies and dinner theaters Musical groups and artists	6 2	D D	N N	D D	D D	C C	D D	D D
711130 7111301	Musical groups and artists	2	D	N 	D	D	C	D	D
7445	organizations	1	D	N 	D	D	b	D	D
7115	Independent artists, writers, and performers	8	D	N 	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	8 8	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
	Institutions	ь	U	I N	ı D	U	I D	ı D	ט ו

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

прропак	5. Data based on the 2002 Economic Census. 1 of Infor-		- protoction	, ourriphing error, nor	Tiournpling crior, ai	ia acimiliono, occ	inoto at ona or tak	,,,,,	
NAIÇS	Geographic area, tax status, and kind of business						Paid employees for	reve	of receipts/ nue—
code	Geographic area, ax states, and white or business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LITTLE ROCK—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	39	42 914	N	15 301	3 412	1 026	12.4	5.2
7139	Other amusement and recreation services	37	D	N	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	7 7 21 21	20 946 20 946 18 791 18 791	N N N N N N N N N N N N N N N N N N N	8 506 8 506 6 048 6 048	1 820 1 820 1 405 1 405	379 379 573 573	16.1 16.1 5.4 5.4	- 4.3 4.3
71399 713990	centers. All other amusement and recreation industries. All other amusement and recreation industries	20 6 6	D D	N N	D D	D D	f b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	22 978	22 335	8 727	2 124	525	14.6	3.0
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	С	D	D
7111	Performing arts companies	3	D	D	D	D	С	D	D
71111 711110 71113	Theater companies and dinner theaters Theater companies and dinner theaters	2 2 1	D D D	D D D	D D D	D D D	b b b	D D D	D D D
711130 7111301	Musical groups and artists	1	D D	D D	D D	D D	b	D D	D D
712	Museums, historical sites, and similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	D	D	D	С	D	D
7139	Other amusement and recreation services	9	D	D	D	D	С	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	3 3 6 6	D D D	D D D	D D D	D D D	c c c	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	6	D	D	D	D	С	D	D
71	Arts, entertainment, and recreation	48	46 035	N	14 382	2 967	902	6.8	5.9
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	С	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	4 4	D D	N N	D D	D D	b b	D D	D D
7115	Independent artists, writers, and performers	8	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	8 8	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	30	D	N	D	D	f	D	D
7139	Other amusement and recreation services	28	D	N	D	D	f	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	4 4 15 15	D D D	N N N N	D D D	D D D	c c e e	D D D	D D D
71399 713990	centers. All other amusement and recreation industries. All other amusement and recreation industries	14 6 6	16 060 D	N N	4 883 D	1 111 D D	435 b	6.4 D D	5.0 D
	LONOKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	isampling error, ai	ia acimiliono, see	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	LOWELL	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	LOWELL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MCGEHEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	496	N	109	24	9	64.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	496	595	109	24	9	64.7	-
	MAGNOLIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	MALVERN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	MANILA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	MARIANNA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	MARION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D

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Appendix	B. Bata based on the 2002 Economic Gensus. 1 of infor	nation on com	deritiality protection	, sampling error, no		ia acimiliono, see	ilote at end or tal	oloj	
							Paid	Percent of reve	of receipts/ nue-
NAICS	Geographic area, tax status, and kind of business						employees for	Erom	
code		Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 1ž (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	MAUMELLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	4 029	N	676	215	109	8.3	_
713	Amusement, gambling, and recreation industries	5	4 029	N	676	215	109	8.3	_
7139	Other amusement and recreation services	4	D	N	D	D	ь	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	4 029	N	676	215	109	8.3	_
713	Amusement, gambling, and recreation industries	5	4 029	N	676	215	109	8.3	_
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	MENA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
′'		_		, n					
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	MONTICELLO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
, , , , , , , , , , , , , , , , , , ,		3					a a		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	MORRILTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MOUNTAIN HOME								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	_							
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	MOUNTAIN VIEW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррепаіх і	5. Data based on the 2002 Economic Census. 1 of Inform	nation on com	deritiality protection	, sampling error, nor	isamping enor, a	ia acimiliono, occ	ilote at end of tal	516]	
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	of receipts/ nue—
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	NASHVILLE								_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	NEWPORT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 226	N	402	87	37	3.9	91.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 106	851	361	77	27	_	100.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	120	N	41	10	10	40.0	10.0
	NORTH LITTLE ROCK								
	ALL ESTABLISHMENTS	40				4 000			40=
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	18	25 233	N	4 219	1 083	389	4.7	10.7
	industries	5	D	N	D	D	С	D	D
7111	Performing arts companies	1	D	N	D	D	а	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	11	D D	N N	D D	D D	c	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	4	D	Ň	D	D	c	D	D
	centers	4	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	582	616	261	57	47	-	23.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	24 651	N	3 958	1 026	342	4.9	10.4
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	С	D	D
7111	Performing arts companies	1	D	N	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
	OZARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	Д	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	B. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	iloampiing error, ai	ia aciiiiliona, acc	note at end of tal	bioj	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oodo		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	PARAGOULD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 365	N	425	79	85	72.7	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
••	ESTABLISHMENTS SUBJECT TO	· ·							
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	PARIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX	1	D	D	D	D		D	D
71	Arts, entertainment, and recreation	'					а		
	PIGGOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX	_					_	_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	PINE BLUFF								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	6 128	N	2 391	559	163	44.6	3.2
713	Amusement, gambling, and recreation industries	13	5 472	N	2 234	521	151	43.3	3.6
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	POCAHONTAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	PRESCOTT								
	ALL ECTABLICUMENTS								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
, ,		2					a	0	"
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	<ol> <li>Data based on the 2002 Economic Census. For inform</li> </ol>	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	d definitions, see	note at end of tab	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ROGERS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	8 464	N	3 704	739	203	21.5	7.3
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	b b	D D	D D
139409	Other fitness and recreational sports centers	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	7 703	N	3 439	698	195	14.3	8.0
139	Other amusement and recreation services	8	D	N	D	D	С	D	D
	RUSSELLVILLE								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	7	1 843	N	562	141	72	15.0	1.5
139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	1 992	N	591	149	76	13.9	_
'13	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
	SEARCY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	10	1 990	N	338	77	51	51.2	18.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	SHERIDAN								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SHERWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	2 624	N	874	189	67	48.3	18.6
713	Amusement, gambling, and recreation industries	9	2 624	N	874	189	67	48.3	18.6
7139	Other amusement and recreation services	9	2 624	N	874	189	67	48.3	18.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	SILOAM SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	SPRINGDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	9 288	N	2 041	469	118	32.3	.3
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	5 700	5 409	1 347	300	62	34.5	_
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers	1 1	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1	D	D	D	D	а	D	D
71	Arts, entertainment, and recreation	15	3 588	N	694	169	56	28.7	.8
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
	SPRINGDALE (PART - BENTON COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	<b>D</b>	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confid	entiality protection,	sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tab		
NAIGO							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SPRINGDALE (PART - WASHINGTON COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	c	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	6	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	5 700	5 409	1 347	300	62	34.5	-
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	D D	D D	D D	a a	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D		D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	'	D	D			a		
71	Arts, entertainment, and recreation	14	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
	STUTTGART								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 476	N	489	130	53	89.3	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	ь	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	TEXARKANA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	6 669	N	2 144	492	129	5.2	4.2
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	TRUMANN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation  ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	а	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D .	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	5. Data based on the 2002 Economic Gensus. 1 of Inform	nation on com	protoction	, ourripining error, rior	Tournpling circl, a	14 401111110110, 500	Thore at one or tak	510]	
NAICS code	Geographic area, tax status, and kind of business						Paid employees for pay period		of receipts/ nue—
code		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	VAN BUREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	WALDRON								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation  ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	а	D	D
	FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation WALNUT RIDGE	1	D	D	D	D	а	D	D
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	2	D	N N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	WARREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	WEST HELENA								
	ALL ESTABLISHMENTS	_						_	
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	1	D	N	D	D	а	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	WEST MEMPHIS								
74	ALL ESTABLISHMENTS	10	D		D	D	_		
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related			N			е	D	D
7112	industries	3	D D	N N	D D	D D	e e	D D	D D
71121	Spectator sports	3	D	N	D	D	е	D	D
711212 713	Amusement, gambling, and recreation industries	7	D D	N N	D D	D D	e b	D D	D D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	е	D	D
7112	Spectator sports	3	D	N N	D	D	е	D	D
71121 711212	Spectator sports	3 2	D D	N N	D D	D D	e e	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	D. Data based on the 2002 Economic Census. To inform	Tation on com	Termanity protection	, sampling error, no	Toamping error, ar	la dell'illions, see	Tiole at end of tal	Diej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab-	Receipts/	Firmanaaa	Annual	First-quarter	including	admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	WYNNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	868	N	269	58	24	18.7	_
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF ARKANSAS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	373	N	83	9	7	41.6	5.1
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
<b>,</b> ,		3					a a		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF ASHLEY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF BAXTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
	BALANCE OF BENTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	5 039	N	1 559	243	132	28.7	1.4
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 832	847	265	48	34	10.8	.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	3 207	N	1 294	195	98	38.9	1.6
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	l N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF BOONE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CARROLL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	b	D	D
7111	Performing arts companies	4	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	1	D	N	D	D	þ	D	D
711110	Theater companies and dinner theaters	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	3 050	N	1 022	188	66	41.1	1.1
	BALANCE OF CHICOT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CLARK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	BALANCE OF CLEBURNE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	7 099	N	558	92	26	18.0	_
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71393 713930	Marinas	5 5	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	7 099	N	558	92	26	18.0	_
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71393 713930	Marinas	5 5	D   D	N N	D D	D D	b b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

дррения і	D. Data based on the 2002 Economic Census. Tor inform	nation on com	deritiality protection	, sampling error, no	isampiing error, ar	ia aeminions, see	note at end of tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	PALANCE OF COLUMBIA COUNTY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF COLUMBIA COUNTY								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CONWAY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	BALANCE OF CRAIGHEAD COUNTY								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
, ·							a a		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF CRAWFORD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	334	N	107	25	4	38.3	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	334	N	107	25	4	38.3	-
	BALANCE OF CRITTENDEN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF DESHA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF DREW COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	iation on comi	dentiality protection.	, sampling error, no	risampling error, ar	iu delimitoris, see	Tible at end of tal		
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF FAULKNER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM		_		_	_		_	_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF FULTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF GARLAND COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	22	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	19	D D	N N	D	D D	С	D D	D D
7139	Other amusement and recreation services  ESTABLISHMENTS EXEMPT FROM	19	D	N	D	D	С		
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
<b>71</b> 713	Arts, entertainment, and recreation	<b>21</b> 18	<b>D</b> D	N N	<b>D</b>	<b>D</b> D	C	<b>D</b>	<b>D</b>
7139	Other amusement and recreation services	18	D	N N	D	D	c	D	D
	BALANCE OF GRANT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF HEMPSTEAD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	<b>D</b>	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник	B. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality proteotion	, sampling error, no	ioampiing ciror, ai	ia acimiliono, occ	note at one or ta	510]	
							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	_
	DALANCE OF HOT SPRING COUNTY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF HOT SPRING COUNTY								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF HOWARD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF INDEPENDENCE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	BALANCE OF IZARD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	826	N	208	32	12	20.1	57.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	826	N	208	32	12	20.1	57.5
	BALANCE OF JEFFERSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF LAFAYETTE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF LINCOLN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF LITTLE RIVER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	tentiality protection	, sampling error, no	nsampling error, ar	ia delimilions, see	note at end of tal	biej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF LOGAN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
•	ESTABLISHMENTS EXEMPT FROM	•					_		
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF LONOKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX	•				_		_	
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF MADISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF MARION COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 952	N	1 062	170	42	61.6	-
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	3 952	N	1 062	170	42	61.6	-
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	BALANCE OF MISSISSIPPI COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF MONROE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
_									

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник	D. Data based on the 2002 Economic Census. 1 of infor	nation on com	deritiality protection	, sampling error, no	ilisampling error, ai	ia aciiiilloria, acc	note at end of tal	olej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	Estimate d2
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF MONTGOMERY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF NEVADA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF NEWTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF OUACHITA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF PHILLIPS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	981	N	358	71	10	2.1	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	BALANCE OF PIKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 428	N	368	68	29	30.8	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 428	N N	368	68	29	30.8	_

See footnotes at end of table.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	ilisampling error, ai	ia acimiliono, see	note at end or tal	Jiej	
							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab-	Receipts/	Firmanaaa	Annual	First-quarter	including March 12	admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	(number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF POINSETT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
							"		
	BALANCE OF POLK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF POPE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
		,					_		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	BALANCE OF PRAIRIE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
• •	BALANCE OF PULASKI COUNTY			_	_	_	_		_
	BALANCE OF FOLASKI COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D		D	D	_	D	D
71		14		N			b	J	U
	BALANCE OF RANDOLPH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	_							
	FEDERAL INCOME TAX							_	_
71	Arts, entertainment, and recreation	1	D	l N	l <b>D</b>	D	l a	D	D

See footnotes at end of table.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	ilisampling error, ai	ia acimiliono, see	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	E-t-b	Desciote/		A	First suretain	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF ST. FRANCIS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF SALINE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF SEARCY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF SEBASTIAN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF SHARP COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF STONE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D

See footnotes at end of table.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- пропакт	Pada Saccion the 2002 Economic General. 1 of miles		, ,	J			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF UNION COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF VAN BUREN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	BALANCE OF WASHINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	BALANCE OF WHITE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF WOODRUFF COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF YELL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

<sup>&</sup>lt;sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.
<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

# Appendix A. Explanation of Terms

#### ANNUAL PAYROLL

Payroll includes all forms of compensation such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. 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 members of professional service organizations or associations that 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; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. 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 IRS on Form 941.

#### **ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to 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 2002.

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.

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.

#### **EXPENSES**

Expenses include 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 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; 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; income 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

Represents payroll paid to persons employed at any time during the quarter January to March 2002.

#### PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consist of full- 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 salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

# **RECEIPTS/REVENUE**

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. 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., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; 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 performed 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 and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. 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 receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, 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. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). 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 and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B. NAICS Codes, Titles, and Descriptions

#### 71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

#### 711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

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

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

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

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

#### **7111 PERFORMING ARTS COMPANIES**

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

#### **71111 THEATER COMPANIES AND DINNER THEATERS**

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

#### 711110 THEATER COMPANIES AND DINNER THEATERS

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

#### **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.

## **711120 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.

#### 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.

#### 7111301 SYMPHONY ORCHESTRAS AND CHAMBER MUSIC ORGANIZATIONS

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

#### 7111309 OTHER MUSIC GROUPS AND ARTISTS

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

#### **71119 OTHER PERFORMING ARTS COMPANIES**

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

#### **711190 OTHER PERFORMING ARTS COMPANIES**

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

#### **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 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.

#### 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 TEAMS AND CLUBS

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

#### **711212 RACETRACKS**

This 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.

#### 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 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.

#### 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 industry group includes establishments classified in the following industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities, and 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.

# 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.

# 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.

#### 7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

## 71151 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

## 711510 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

#### 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 industry group includes establishments classified in the following 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.

#### **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. Archaeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

#### **71213 ZOOS AND BOTANICAL GARDENS**

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

#### **712130 ZOOS AND BOTANICAL GARDENS**

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

# 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.

#### 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.

#### 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.

#### **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).

#### **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.

#### **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 industry group includes establishments classified in the following 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 Amusement 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.

### **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.

#### **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.

#### **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.

#### **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.

#### 7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS

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, handball, or racquet sports.

#### **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.

#### 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.

#### **7139901 DANCE 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.

#### **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.

#### 7139908 ALL OTHER MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES

Establishments primarily engaged in providing other recreational and amusement services not specifically provided for elsewhere.

# Appendix C. Methodology

#### **SOURCES OF THE DATA**

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

- 1. Establishments sent a report form:
  - 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 2002 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 precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
- 2. Establishments not sent a report form:
  - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers 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 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at help.econ.census.gov/econhelp/resources/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at www.census.gov/econ/www/history.html.

#### **INDUSTRY CLASSIFICATION OF ESTABLISHMENTS**

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at www.census.gov/epcd/naics02/ identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

- 1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
- 2. Establishments without a report form:
  - a. Small employers not sent a form were, where possible, 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 1997 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 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other federal agencies.

#### METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census report form. 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 without a report form, the tax status classification was based on administrative records of other federal agencies.

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 in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- 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 Product Lines 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 report forms 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, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. 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.

Key tables in this report include a column for "Percent of receipts/revenue from administrative records." This includes receipts/revenue information obtained from administrative records of other federal agencies. The "Percent of receipts/revenue estimated" includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

#### 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/revenue, payroll, and number of employees, 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 form, were available only from establishments responding to those inquiries.

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. Unless otherwise noted in specific reports, data for industry-specific inquiries were expanded in direct relationship to total receipts/revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts/revenue 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 industry-specific data were expanded include a coverage indicator for each publication category, which shows the receipts/revenue of establishments responding to the industry-specific inquiry as a percent of total receipts/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.

# **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. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

# Appendix D. Geographic Notes

#### **ARKANSAS**

**Charleston** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Franklin County.

**Cherokee Village** is in Fulton and Sharp Counties; it incorporated in January 1997. This change deletes territory from the Balances of Fulton and Sharp Counties.

**Fairfield Bay** is no longer tabulated separately due to a population decrease. This change adds territory to the Balances of Cleburne and Van Buren Counties.

**Farmington** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Washington County.

**Haskell** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Saline County.

**Little Flock** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Benton County.

**Prairie Grove** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Washington County.

**Springdale** is in Benton and Washington Counties.

**Ward** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Lonoke County.

**Balance of Benton County** no longer includes Little Flock, which is tabulated separately due to a population increase.

**Balance of Cleburne County** includes Fairfield Bay (part), which is no longer tabulated separately due to a population decrease.

**Balance of Franklin County** no longer includes Charleston, which is tabulated separately due to a population increase.

Balance of Fulton County lost territory due to the incorporation of Cherokee Village (part).

**Balance of Lonoke County** no longer includes Ward, which is tabulated separately due to a population increase.

**Balance of Saline County** no longer includes Haskell, which is tabulated separately due to a population increase.

Balance of Sharp County lost territory due to the incorporation of Cherokee Village (part).

**Balance of Van Buren County** includes Fairfield Bay (part), which is no longer tabulated separately due to a population decrease.

**Balance of Washington County** no longer includes Farmington and Prairie Grove, which are tabulated separately due to a population increase.

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# Appendix E. Metropolitan and Micropolitan Statistical Areas

## LITTLE ROCK-NORTH LITTLE ROCK-PINE BLUFF, AR COMBINED STATISTICAL AREA

#### Little Rock-North Little Rock, AR Metropolitan Statistical Area

Faulkner County, AR

Grant County, AR

Lonoke County, AR

Perry County, AR

Pulaski County, AR

Saline County, AR

# Pine Bluff, AR Metropolitan Statistical Area

Cleveland County, AR

Jefferson County, AR

Lincoln County, AR

#### Searcy, AR Micropolitan Statistical Area

White County, AR

# ARKADELPHIA, AR MICROPOLITAN STATISTICAL AREA

Clark County, AR

## BATESVILLE, AR MICROPOLITAN STATISTICAL AREA

Independence County, AR

## **BLYTHEVILLE, AR MICROPOLITAN STATISTICAL AREA**

Mississippi County, AR

#### CAMDEN, AR MICROPOLITAN STATISTICAL AREA

Calhoun County, AR

Ouachita County, AR

# EL DORADO, AR MICROPOLITAN STATISTICAL AREA

Union County, AR

#### FAYETTEVILLE-SPRINGDALE-ROGERS, AR-MO METROPOLITAN STATISTICAL AREA

Benton County, AR

Madison County, AR

Washington County, AR

McDonald County, MO

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#### FORREST CITY, AR MICROPOLITAN STATISTICAL AREA

St. Francis County, AR

#### FORT SMITH, AR-OK METROPOLITAN STATISTICAL AREA

Crawford County, AR

Franklin County, AR

Sebastian County, AR

Le Flore County, OK

Sequoyah County, OK

#### HARRISON, AR MICROPOLITAN STATISTICAL AREA

Boone County, AR

Newton County, AR

### HOPE, AR MICROPOLITAN STATISTICAL AREA

Hempstead County, AR

Nevada County, AR

#### HOT SPRINGS, AR METROPOLITAN STATISTICAL AREA

Garland County, AR

# JONESBORO, AR METROPOLITAN STATISTICAL AREA

Craighead County, AR

Poinsett County, AR

# MAGNOLIA, AR MICROPOLITAN STATISTICAL AREA

Columbia County, AR

#### MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA

Crittenden County, AR

DeSoto County, MS

Marshall County, MS

Tate County, MS

Tunica County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

## MOUNTAIN HOME, AR MICROPOLITAN STATISTICAL AREA

Baxter County, AR

# PARAGOULD, AR MICROPOLITAN STATISTICAL AREA

Greene County, AR

# RUSSELLVILLE, AR MICROPOLITAN STATISTICAL AREA

Pope County, AR

Yell County, AR

# TEXARKANA, TX-TEXARKANA, AR METROPOLITAN STATISTICAL AREA

Miller County, AR

Bowie County, TX

# WEST HELENA, AR MICROPOLITAN STATISTICAL AREA

Phillips County, AR

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