

Florida

1997

Issued November 1999

EC97S71A-FL

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLORIDA								
71	Arts, entertainment, & recreation	4 763	7 871 475	1 972 914	470 773	103 980	9.8	6.3
711	Performing arts, spectator sports, & related industries	1 474	2 012 802	701 826	166 220	18 287	11.3	5.5
7111	Performing arts companies	284	168 494	49 378	8 640	2 294	17.2	3.8
71111	Theater companies & dinner theaters	63	46 409	13 323	3 493	1 070	18.0	1.3
711110	Theater companies & dinner theaters	63	46 409	13 323	3 493	1 070	18.0	1.3
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	49	D	D	D	e	D	D
7111103	Dinner theaters	13	25 639	7 196	2 085	622	7.2	.6
71112	Dance companies	8	3 017	1 008	259	72	1.1	—
711120	Dance companies	8	3 017	1 008	259	72	1.1	—
71113	Musical groups & artists	157	71 619	24 576	2 946	701	13.9	2.5
711130	Musical groups & artists	157	71 619	24 576	2 946	701	13.9	2.5
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	156	D	D	D	f	D	D
71119	Other performing arts companies	56	47 449	10 471	1 942	451	22.3	8.4
711190	Other performing arts companies	56	47 449	10 471	1 942	451	22.3	8.4
7111901	Circuses	10	18 444	1 388	114	70	44.9	1.1
7111909	Other performing arts companies (except circuses)	46	29 005	9 083	1 828	381	7.9	13.0
7112	Spectator sports	387	1 166 745	533 889	132 000	11 202	6.8	4.6
71121	Spectator sports	387	1 166 745	533 889	132 000	11 202	6.8	4.6
711211	Sports teams & clubs	36	590 041	408 638	100 308	3 708	.4	4.4
7112111	Football clubs	6	247 493	167 732	39 276	433	—	—
7112112	Baseball clubs	12	93 292	76 926	8 052	1 470	2.6	—
7112119	Other professional sports clubs	18	249 256	163 980	52 980	1 805	—	10.4
711212	Racetracks	46	411 877	80 535	23 930	6 107	4.2	2.1
7112121	Dog racetrack operation	15	143 483	35 472	9 882	2 953	3.1	.6
7112122	Auto racetrack operation	18	103 626	16 356	5 465	716	11.2	4.8
7112123	Horse racetrack operation	13	164 768	28 707	8 583	2 438	.7	1.8
711219	Other spectator sports	305	164 827	44 716	7 762	1 387	36.3	11.5
7112191	Professional athletes	97	89 901	24 870	3 206	296	38.0	4.5
7112192	Racing (except racetrack operation)	208	74 926	19 846	4 556	1 091	34.2	19.9
7113	Promoters of performing arts, sports, & similar events	189	414 764	58 325	12 561	2 980	13.4	9.4
71131	Promoters of performing arts, sports, & similar events w/facility	39	63 916	19 001	3 725	1 550	4.8	31.4
711310	Promoters of performing arts, sports, & similar events w/facility	39	63 916	19 001	3 725	1 550	4.8	31.4
71132	Promoters of performing arts, sports, & similar events w/o facil	150	350 848	39 324	8 836	1 430	15.0	5.4
711320	Promoters of performing arts, sports, & similar events w/o facil	150	350 848	39 324	8 836	1 430	15.0	5.4
7114	Agents/managers for artists, athletes, & other public figures	152	132 176	22 748	5 036	656	11.1	1.2
71141	Agents/managers for artists, athletes, & other public figures	152	132 176	22 748	5 036	656	11.1	1.2
711410	Agents/managers for artists, athletes, & other public figures	152	132 176	22 748	5 036	656	11.1	1.2
7115	Independent artists, writers, & performers	462	130 623	37 486	7 983	1 155	37.5	6.9
71151	Independent artists, writers, & performers	462	130 623	37 486	7 983	1 155	37.5	6.9
711510	Independent artists, writers, & performers	462	130 623	37 486	7 983	1 155	37.5	6.9
712	Museums, historical sites, & similar institutions	62	107 527	23 751	5 729	1 448	7.8	8.0
7121	Museums, historical sites, & similar institutions	62	107 527	23 751	5 729	1 448	7.8	8.0
71211	Museums	33	64 667	8 402	2 060	578	6.2	9.4
712110	Museums	33	64 667	8 402	2 060	578	6.2	9.4
71212	Historical sites	5	3 473	994	240	61	4.4	23.2
712120	Historical sites	5	3 473	994	240	61	4.4	23.2
71213	Zoos & botanical gardens	14	29 516	11 273	2 551	620	6.9	4.2
712130	Zoos & botanical gardens	14	29 516	11 273	2 551	620	6.9	4.2
71219	Nature parks & other similar institutions	10	9 871	3 082	878	189	22.5	4.1
712190	Nature parks & other similar institutions	10	9 871	3 082	878	189	22.5	4.1
713	Amusement, gambling, & recreation industries	3 227	5 751 146	1 247 337	298 824	84 245	9.2	6.6
7131	Amusement parks & arcades	228	3 276 730	571 478	133 179	35 113	.7	1.0
71311	Amusement & theme parks	49	3 211 744	555 211	129 459	33 363	.2	.8
713110	Amusement & theme parks	49	3 211 744	555 211	129 459	33 363	.2	.8
7131101	Waterparks	11	136 551	23 702	4 801	1 721	1.7	.4
7131102	Amusement parks (except waterparks)	38	3 075 193	531 509	124 658	31 642	.1	.8
71312	Amusement arcades	179	64 986	16 267	3 720	1 750	26.0	15.1
713120	Amusement arcades	179	64 986	16 267	3 720	1 750	26.0	15.1
7132	Gambling industries	65	390 125	71 236	16 547	4 037	4.8	38.0
71321	Casinos (except casino hotels)	23	255 101	40 052	9 506	1 860	3.0	26.1
713210	Casinos (except casino hotels)	23	255 101	40 052	9 506	1 860	3.0	26.1
71329	Other gambling industries	42	135 024	31 184	7 041	2 177	8.3	60.3
713290	Other gambling industries	42	135 024	31 184	7 041	2 177	8.3	60.3
7132902	Lottery, bingo, bookie, & other betting operation	42	135 024	31 184	7 041	2 177	8.3	60.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	FLORIDA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	2 934	2 084 291	604 623	149 098	45 095	23.5	9.5
71391	Golf courses & country clubs	530	922 527	316 987	79 711	21 830	11.1	7.0
713910	Golf courses & country clubs	530	922 527	316 987	79 711	21 830	11.1	7.0
71393	Marinas	487	344 345	69 102	16 921	3 572	30.9	8.0
713930	Marinas	487	344 345	69 102	16 921	3 572	30.9	8.0
71394	Fitness & recreational sports centers	958	455 925	129 896	32 456	12 440	30.6	14.5
713940	Fitness & recreational sports centers	958	455 925	129 896	32 456	12 440	30.6	14.5
7139404	Ice skating rinks	12	10 800	3 082	741	294	32.2	9.6
7139405	Roller skating rinks	87	28 884	7 769	1 799	1 168	43.8	7.4
71395	Bowling centers	166	106 875	29 835	7 323	2 874	14.0	5.7
713950	Bowling centers	166	106 875	29 835	7 323	2 874	14.0	5.7
71399	All other amusement & recreation industries	793	254 619	58 803	12 687	4 379	49.6	13.4
713990	All other amusement & recreation industries	793	254 619	58 803	12 687	4 379	49.6	13.4
7139901	Dance studios & halls	19	5 471	1 164	244	69	46.6	9.1
7139902	Concession operators of amusement devices & rides	111	31 542	6 703	1 111	488	49.0	9.9
7139904	Miniature golf courses	61	24 696	6 372	1 235	534	42.0	9.7
7139905	Coin-operated amusement devices (except slot machine operation)	128	46 736	10 026	2 276	621	41.9	7.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	FLORIDA								
71	Arts, entertainment, & recreation	722	1 060 502	1 013 726	374 266	99 858	24 139	15.4	2.1
711	Performing arts, spectator sports, & related industries	191	227 926	218 671	60 822	17 179	4 840	8.9	1.9
7111	Performing arts companies	132	124 331	118 343	38 746	10 511	2 477	6.4	2.3
71111	Theater companies & dinner theaters	80	62 056	60 490	17 044	4 665	1 198	9.5	4.5
711110	Theater companies & dinner theaters	80	62 056	60 490	17 044	4 665	1 198	9.5	4.5
7111101	Opera companies	7	17 078	16 302	3 418	1 182	194	—	—
7111102	Theater companies	73	44 978	44 188	13 626	3 483	1 004	13.1	6.2
71112	Dance companies	13	D	D	D	D	e	D	D
711120	Dance companies	13	D	D	D	D	e	D	D
71113	Musical groups & artists	35	44 664	41 027	16 037	4 251	996	.7	.2
711130	Musical groups & artists	35	44 664	41 027	16 037	4 251	996	.7	.2
7111301	Symphony orchestras & chamber music organizations	21	40 958	37 278	15 092	4 018	841	.3	.2
7111309	Other music groups & artists	14	3 706	3 749	945	233	155	5.1	.7
71119	Other performing arts companies	4	D	D	D	D	b	D	D
711190	Other performing arts companies	4	D	D	D	D	b	D	D
7111901	Circuses	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	59	103 595	100 328	22 076	6 668	2 363	11.8	1.4
71131	Promoters of performing arts, sports, & similar events w/facility	12	56 180	55 017	12 020	3 393	1 679	5.5	.1
711310	Promoters of performing arts, sports, & similar events w/facility	12	56 180	55 017	12 020	3 393	1 679	5.5	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	47	47 415	45 311	10 056	3 275	684	19.3	3.0
711320	Promoters of performing arts, sports, & similar events w/o facil	47	47 415	45 311	10 056	3 275	684	19.3	3.0
712	Museums, historical sites, & similar institutions	184	209 424	187 843	59 658	13 479	3 050	39.3	2.2
7121	Museums, historical sites, & similar institutions	184	209 424	187 843	59 658	13 479	3 050	39.3	2.2
71211	Museums	138	154 346	131 438	40 241	9 313	2 251	46.5	2.4
712110	Museums	138	154 346	131 438	40 241	9 313	2 251	46.5	2.4
71212	Historical sites	13	2 738	2 390	841	213	63	75.5	6.4
712120	Historical sites	13	2 738	2 390	841	213	63	75.5	6.4
71213	Zoos & botanical gardens	14	34 378	38 986	14 482	2 956	553	21.6	2.2
712130	Zoos & botanical gardens	14	34 378	38 986	14 482	2 956	553	21.6	2.2
71219	Nature parks & other similar institutions	19	17 962	15 029	4 094	997	183	5.7	.2
712190	Nature parks & other similar institutions	19	17 962	15 029	4 094	997	183	5.7	.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	FLORIDA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	347	623 152	607 212	253 786	69 200	16 249	9.8	2.1
7139	Other amusement & recreation services	347	623 152	607 212	253 786	69 200	16 249	9.8	2.1
71391	Golf courses & country clubs	127	449 972	446 172	187 526	52 401	10 939	3.7	1.9
713910	Golf courses & country clubs	127	449 972	446 172	187 526	52 401	10 939	3.7	1.9
71394	Fitness & recreational sports centers	135	131 395	128 904	55 197	13 733	4 486	26.4	1.2
713940	Fitness & recreational sports centers	135	131 395	128 904	55 197	13 733	4 486	26.4	1.2
71399	All other amusement & recreation industries	85	41 785	32 136	11 063	3 066	824	22.9	6.8
713990	All other amusement & recreation industries	85	41 785	32 136	11 063	3 066	824	22.9	6.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DAYTONA BEACH, FL MSA							
71	Arts, entertainment, & recreation	160	167 458	37 501	10 155	2 533	10.0	5.0
711	Performing arts, spectator sports, & related industries	34	99 738	16 358	5 177	688	2.9	5.8
7111	Performing arts companies	4	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7112	Spectator sports	14	D	D	D	f	D	D
71121	Spectator sports	14	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	125	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	22	28 284	9 799	2 470	847	5.0	1.4
713910	Golf courses & country clubs	22	28 284	9 799	2 470	847	5.0	1.4
71393	Marinas	16	8 809	2 063	435	129	26.3	8.9
713930	Marinas	16	8 809	2 063	435	129	26.3	8.9
71394	Fitness & recreational sports centers	37	7 722	2 647	617	321	58.4	14.2
713940	Fitness & recreational sports centers	37	7 722	2 647	617	321	58.4	14.2
7139405	Roller skating rinks	6	1 450	617	141	125	96.0	—
71395	Bowling centers	8	5 597	1 618	415	149	—	—
713950	Bowling centers	8	5 597	1 618	415	149	—	—
71399	All other amusement & recreation industries	32	D	D	D	c	D	D
713990	All other amusement & recreation industries	32	D	D	D	c	D	D
7139904	Miniature golf courses	7	2 226	354	73	38	99.3	.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MYERS—CAPE CORAL, FL MSA								
71	Arts, entertainment, & recreation	154	123 089	31 148	8 218	2 408	21.1	20.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	f	D	D
7111	Performing arts companies	8	4 753	1 549	485	129	11.7	—
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
71121	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	121	102 005	25 227	6 468	1 775	22.5	24.3
7132	Gambling industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
713910	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
71393	Marinas	31	21 834	4 633	1 079	219	41.7	.6
713930	Marinas	31	21 834	4 633	1 079	219	41.7	.6
71394	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
713940	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
7139405	Roller skating rinks	5	1 785	351	96	48	77.0	21.8
71395	Bowling centers	5	3 163	591	146	62	30.8	—
713950	Bowling centers	5	3 163	591	146	62	30.8	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
FORT PIERCE—PORT ST. LUCIE, FL MSA								
71	Arts, entertainment, & recreation	95	95 139	25 588	6 450	1 753	30.4	14.7
711	Performing arts, spectator sports, & related industries	18	14 276	2 609	688	288	13.3	21.5
7112	Spectator sports	8	4 915	1 429	472	188	3.6	62.6
71121	Spectator sports	8	4 915	1 429	472	188	3.6	62.6
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	77	80 863	22 979	5 762	1 465	33.4	13.5
7139	Other amusement & recreation services	71	D	D	D	g	D	D
71391	Golf courses & country clubs	21	42 661	17 375	4 517	1 048	11.0	21.4
713910	Golf courses & country clubs	21	42 661	17 375	4 517	1 048	11.0	21.4
71393	Marinas	17	8 383	1 577	407	96	20.3	17.6
713930	Marinas	17	8 383	1 577	407	96	20.3	17.6
71394	Fitness & recreational sports centers	19	20 223	1 802	388	146	86.2	1.0
713940	Fitness & recreational sports centers	19	20 223	1 802	388	146	86.2	1.0
71399	All other amusement & recreation industries	12	4 355	589	129	52	59.6	—
713990	All other amusement & recreation industries	12	4 355	589	129	52	59.6	—
7139902	Concession operators of amusement devices & rides	3	1 758	192	28	13	100.0	—
FORT WALTON BEACH, FL MSA								
71	Arts, entertainment, & recreation	59	29 964	8 465	1 490	1 283	33.8	8.9
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	27 632	7 689	1 338	1 243	36.0	9.7
7131	Amusement parks & arcades	8	7 514	2 456	232	740	29.7	7.0
7139	Other amusement & recreation services	44	D	D	D	e	D	D
71393	Marinas	10	4 909	1 102	259	53	29.6	12.2
713930	Marinas	10	4 909	1 102	259	53	29.6	12.2
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
713990	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
GAINESVILLE, FL MSA								
71	Arts, entertainment, & recreation	52	26 539	7 035	1 670	785	29.5	2.7
711	Performing arts, spectator sports, & related industries	12	8 430	1 790	358	53	33.3	—
7111	Performing arts companies	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	18 109	5 245	1 312	732	27.7	3.9
7139	Other amusement & recreation services	36	16 412	4 910	1 228	686	26.0	4.3
71391	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
713910	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
71394	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4
713940	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSONVILLE, FL MSA								
71	Arts, entertainment, & recreation	270	313 967	126 366	34 521	4 528	11.7	4.8
711	Performing arts, spectator sports, & related industries	63	168 801	84 642	24 488	1 043	5.7	2.5
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	21	D	D	D	f	D	D
71121	Spectator sports	21	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	5	D	D	D	e	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	9 137	5 039	1 163	325	38.2	22.4
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	8	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	8	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	8	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
7121	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	199	138 547	40 355	9 723	3 397	18.8	5.5
7131	Amusement parks & arcades	11	4 523	1 109	344	150	14.9	7.2
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7139	Other amusement & recreation services	187	D	D	D	h	D	D
71391	Golf courses & country clubs	25	60 192	18 662	4 645	1 271	4.8	1.8
713910	Golf courses & country clubs	25	60 192	18 662	4 645	1 271	4.8	1.8
71393	Marinas	27	23 612	5 464	1 341	298	14.8	7.2
713930	Marinas	27	23 612	5 464	1 341	298	14.8	7.2
71394	Fitness & recreational sports centers	67	25 566	8 374	1 873	1 097	37.3	10.6
713940	Fitness & recreational sports centers	67	25 566	8 374	1 873	1 097	37.3	10.6
7139405	Roller skating rinks	8	2 995	784	177	103	42.2	-
71395	Bowling centers	15	9 442	2 927	732	292	13.3	6.6
713950	Bowling centers	15	9 442	2 927	732	292	13.3	6.6
71399	All other amusement & recreation industries	53	D	D	D	e	D	D
713990	All other amusement & recreation industries	53	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	13	4 913	1 013	232	68	38.7	12.9
LAKELAND-WINTER HAVEN, FL MSA								
71	Arts, entertainment, & recreation	81	61 401	19 182	4 889	1 682	21.8	8.2
711	Performing arts, spectator sports, & related industries	22	4 804	1 005	303	123	40.6	26.8
713	Amusement, gambling, & recreation industries	59	56 597	18 177	4 586	1 559	20.2	6.6
7131	Amusement parks & arcades	5	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
713910	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
71394	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
713940	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MELBOURNE–TITUSVILLE–PALM BAY, FL MSA								
71	Arts, entertainment, & recreation	131	125 397	24 990	6 145	2 239	16.7	4.2
711	Performing arts, spectator sports, & related industries	21	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	108	D	D	D	g	D	D
7131	Amusement parks & arcades	10	3 451	550	164	106	54.1	18.6
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	95	D	D	D	g	D	D
71391	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
713910	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
71393	Marinas	23	15 051	2 834	687	149	50.8	10.9
713930	Marinas	23	15 051	2 834	687	149	50.8	10.9
71394	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
713940	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
71395	Bowling centers	7	6 016	1 768	375	166	—	7.0
713950	Bowling centers	7	6 016	1 768	375	166	—	7.0
71399	All other amusement & recreation industries	25	D	D	D	c	D	D
713990	All other amusement & recreation industries	25	D	D	D	c	D	D
MIAMI–FORT LAUDERDALE, FL CMSA								
71	Arts, entertainment, & recreation	1 169	1 527 686	431 902	99 960	16 451	11.0	13.5
711	Performing arts, spectator sports, & related industries	504	822 806	275 525	61 136	6 165	8.7	5.0
7111	Performing arts companies	83	29 809	8 753	1 798	550	17.0	7.3
71111	Theater companies & dinner theaters	12	3 588	810	322	57	48.8	1.6
711110	Theater companies & dinner theaters	12	3 588	810	322	57	48.8	1.6
71113	Musical groups & artists	48	12 279	3 127	541	293	22.7	5.7
711130	Musical groups & artists	48	12 279	3 127	541	293	22.7	5.7
7111309	Other music groups & artists	48	12 279	3 127	541	293	22.7	5.7
71119	Other performing arts companies	20	D	D	D	c	D	D
711190	Other performing arts companies	20	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	141	474 378	217 346	49 062	3 892	4.6	5.6
71121	Spectator sports	141	474 378	217 346	49 062	3 892	4.6	5.6
711211	Sports teams & clubs	7	D	D	D	g	D	D
7112112	Baseball clubs	1	D	D	D	d	D	D
7112119	Other professional sports clubs	5	D	D	D	f	D	D
711212	Racetracks	13	D	D	D	f	D	D
7112122	Auto racetrack operation	3	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	121	46 359	13 476	2 856	667	36.0	17.6
7112191	Professional athletes	24	12 574	3 725	700	120	36.1	.9
7112192	Racing (except racetrack operation)	97	33 785	9 751	2 156	547	35.9	23.8
7113	Promoters of performing arts, sports, & similar events	65	234 045	27 851	5 979	1 158	9.7	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	13	22 585	6 597	611	540	5.5	24.0
711310	Promoters of performing arts, sports, & similar events w/facility	13	22 585	6 597	611	540	5.5	24.0
71132	Promoters of performing arts, sports, & similar events w/o facil	52	211 460	21 254	5 368	618	10.2	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	52	211 460	21 254	5 368	618	10.2	1.2
7114	Agents/managers for artists, athletes, & other public figures	56	38 004	9 247	1 930	218	10.2	1.4
71141	Agents/managers for artists, athletes, & other public figures	56	38 004	9 247	1 930	218	10.2	1.4
711410	Agents/managers for artists, athletes, & other public figures	56	38 004	9 247	1 930	218	10.2	1.4
7115	Independent artists, writers, & performers	159	46 570	12 328	2 367	347	37.9	8.6
71151	Independent artists, writers, & performers	159	46 570	12 328	2 367	347	37.9	8.6
711510	Independent artists, writers, & performers	159	46 570	12 328	2 367	347	37.9	8.6
712	Museums, historical sites, & similar institutions	10	14 917	4 056	956	249	14.8	8.7
7121	Museums, historical sites, & similar institutions	10	14 917	4 056	956	249	14.8	8.7
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	MIAMI-FORT LAUDERDALE, FL CMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	655	689 963	152 321	37 868	10 037	13.7	23.6
7131	Amusement parks & arcades	36	19 223	4 423	921	550	19.0	28.9
71312	Amusement arcades	31	11 953	2 467	551	294	25.4	21.0
713120	Amusement arcades	31	11 953	2 467	551	294	25.4	21.0
7132	Gambling industries	21	256 132	31 966	8 074	1 535	1.4	41.2
71321	Casinos (except casino hotels)	8	164 151	18 976	5 241	588	—	17.0
713210	Casinos (except casino hotels)	8	164 151	18 976	5 241	588	—	17.0
71329	Other gambling industries	13	91 981	12 990	2 833	947	3.9	84.5
713290	Other gambling industries	13	91 981	12 990	2 833	947	3.9	84.5
7132902	Lottery, bingo, bookie, & other betting operation	13	91 981	12 990	2 833	947	3.9	84.5
7139	Other amusement & recreation services	598	414 608	115 932	28 873	7 952	21.0	12.5
71391	Golf courses & country clubs	72	137 936	48 827	12 980	3 070	4.7	5.3
713910	Golf courses & country clubs	72	137 936	48 827	12 980	3 070	4.7	5.3
71393	Marinas	120	81 597	20 239	5 007	940	29.7	12.1
713930	Marinas	120	81 597	20 239	5 007	940	29.7	12.1
71394	Fitness & recreational sports centers	240	133 710	32 119	7 556	2 824	23.2	18.9
713940	Fitness & recreational sports centers	240	133 710	32 119	7 556	2 824	23.2	18.9
7139405	Roller skating rinks	10	5 938	1 766	437	264	35.4	1.7
71395	Bowling centers	22	19 822	5 126	1 273	464	7.9	14.5
713950	Bowling centers	22	19 822	5 126	1 273	464	7.9	14.5
71399	All other amusement & recreation industries	144	41 543	9 621	2 057	654	56.8	15.8
713990	All other amusement & recreation industries	144	41 543	9 621	2 057	654	56.8	15.8
7139901	Dance studios & halls	7	2 908	353	92	23	72.6	12.2
7139902	Concession operators of amusement devices & rides	23	5 663	1 027	257	97	47.4	34.2
7139904	Miniature golf courses	6	3 315	2 060	358	120	32.5	5.0
7139905	Coin-operated amusement devices (except slot machine operation)	31	7 538	1 223	268	76	64.2	6.4
	Fort Lauderdale, FL PMSA							
71	Arts, entertainment, & recreation	623	762 541	209 194	54 230	9 598	10.6	17.7
711	Performing arts, spectator sports, & related industries	253	400 504	120 264	32 128	3 203	6.7	5.0
7111	Performing arts companies	47	16 204	4 503	987	440	11.8	1.6
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
71113	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
711130	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
7111309	Other music groups & artists	26	5 303	1 443	252	246	17.0	4.6
71119	Other performing arts companies	12	D	D	D	c	D	D
711190	Other performing arts companies	12	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
71121	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
711211	Sports teams & clubs	4	124 222	78 251	19 765	522	—	3.0
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	5	D	D	D	g	D	D
711219	Other spectator sports	71	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	59	20 679	5 726	1 279	362	33.3	23.2
7113	Promoters of performing arts, sports, & similar events	31	132 566	13 706	3 417	387	4.3	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
7114	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
71141	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
711410	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
7115	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
71151	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
711510	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
713	Amusement, gambling, & recreation industries	366	361 449	88 787	22 098	6 382	15.0	31.8
7131	Amusement parks & arcades	18	9 677	2 219	467	197	23.5	51.7
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	13	91 224	14 912	3 626	1 203	3.9	81.7
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	f	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.								
Fort Lauderdale, FL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	335	260 548	71 656	18 005	4 982	18.5	13.6
71391	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
713910	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
71393	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
713930	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
71394	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
713940	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
7139405	Roller skating rinks	7	D	D	D	b	D	D
71395	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
713950	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
71399	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
713990	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
7139902	Concession operators of amusement devices & rides	12	2 450	260	62	33	69.9	23.5
7139904	Miniature golf courses	3	2 159	1 585	326	103	—	7.7
7139905	Coin-operated amusement devices (except slot machine operation)	14	4 979	537	103	26	57.0	1.1
Miami, FL PMSA								
71	Arts, entertainment, & recreation	546	765 145	222 708	45 730	6 853	11.3	9.2
711	Performing arts, spectator sports, & related industries	251	422 302	155 261	29 008	2 962	10.6	5.0
7111	Performing arts companies	36	13 605	4 250	811	110	23.2	14.2
71113	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
711130	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
7111309	Other music groups & artists	22	6 976	1 684	289	47	27.0	6.6
71119	Other performing arts companies	8	D	D	D	b	D	D
711190	Other performing arts companies	8	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
71121	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	f	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
7112123	Horse racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	38	13 106	4 025	877	185	40.1	24.8
7113	Promoters of performing arts, sports, & similar events	34	101 479	14 145	2 562	771	16.8	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
711310	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
71132	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
711320	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
7114	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
71141	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
711410	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
7115	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
71151	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
711510	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
712	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
7121	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	289	328 514	63 534	15 770	3 655	12.2	14.7
7131	Amusement parks & arcades	18	9 546	2 204	454	353	14.3	5.9
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7132	Gambling industries	8	164 908	17 054	4 448	332	.1	18.9
71321	Casinos (except casino hotels)	5	D	D	D	e	D	D
713210	Casinos (except casino hotels)	5	D	D	D	e	D	D
71329	Other gambling industries	3	D	D	D	a	D	D
713290	Other gambling industries	3	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	MIAMI-FORT LAUDERDALE, FL CMSA—Con.							
	Miami, FL PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	263	154 060	44 276	10 868	2 970	25.1	10.7
71391	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
713910	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
71393	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
713930	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
71394	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
713940	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	3	3 297	938	215	73	—	—
713950	Bowling centers	3	3 297	938	215	73	—	—
71399	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
713990	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
7139901	Dance studios & halls	5	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	11	3 213	767	195	64	30.3	42.3
	NAPLES, FL MSA							
71	Arts, entertainment, & recreation	94	85 429	30 450	8 228	1 785	15.8	7.3
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	75 750	28 542	7 890	1 710	15.5	6.7
7139	Other amusement & recreation services	72	D	D	D	g	D	D
71391	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
713910	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
71393	Marinas	20	13 932	3 600	896	152	15.5	.7
713930	Marinas	20	13 932	3 600	896	152	15.5	.7
71394	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
713940	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
	OCALA, FL MSA							
71	Arts, entertainment, & recreation	53	37 865	10 670	2 589	889	14.2	1.2
711	Performing arts, spectator sports, & related industries	20	5 756	1 632	418	118	50.5	—
7112	Spectator sports	16	5 251	1 465	389	105	54.4	—
71121	Spectator sports	16	5 251	1 465	389	105	54.4	—
711219	Other spectator sports	16	5 251	1 465	389	105	54.4	—
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	32 109	9 038	2 171	771	7.7	1.4
7131	Amusement parks & arcades	5	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
713910	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
71394	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0
713940	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORLANDO, FL MSA								
71	Arts, entertainment, & recreation	566	3 509 817	676 163	156 079	36 504	2.7	2.0
711	Performing arts, spectator sports, & related industries	217	274 685	95 460	21 905	2 557	14.9	8.8
7111	Performing arts companies	56	57 947	15 697	3 585	826	8.1	3.0
71111	Theater companies & dinner theaters	22	28 179	7 261	1 623	531	4.9	—
711110	Theater companies & dinner theaters	22	28 179	7 261	1 623	531	4.9	—
7111102	Theater companies	17	10 798	3 175	575	206	12.8	—
7111103	Dinner theaters	5	17 381	4 086	1 048	325	—	—
71113	Musical groups & artists	21	15 986	4 280	1 043	104	15.7	1.0
711130	Musical groups & artists	21	15 986	4 280	1 043	104	15.7	1.0
7111309	Other music groups & artists	21	15 986	4 280	1 043	104	15.7	1.0
71119	Other performing arts companies	11	D	D	D	c	D	D
711190	Other performing arts companies	11	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	c	D	D
7112	Spectator sports	46	113 392	60 941	13 660	789	18.7	3.3
71121	Spectator sports	46	113 392	60 941	13 660	789	18.7	3.3
711211	Sports teams & clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711219	Other spectator sports	37	D	D	D	c	D	D
7112191	Professional athletes	25	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	12	4 818	1 258	189	43	23.2	15.0
7113	Promoters of performing arts, sports, & similar events	25	49 229	7 002	1 503	472	12.9	33.5
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	21	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	21	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	28	18 640	3 259	724	206	15.7	.9
71141	Agents/managers for artists, athletes, & other public figures	28	18 640	3 259	724	206	15.7	.9
711410	Agents/managers for artists, athletes, & other public figures	28	18 640	3 259	724	206	15.7	.9
7115	Independent artists, writers, & performers	62	35 477	8 561	2 433	264	16.2	5.5
71151	Independent artists, writers, & performers	62	35 477	8 561	2 433	264	16.2	5.5
711510	Independent artists, writers, & performers	62	35 477	8 561	2 433	264	16.2	5.5
712	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
7121	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	345	3 228 865	576 783	133 220	33 756	1.7	1.4
7131	Amusement parks & arcades	48	2 961 064	496 475	116 418	28 424	.1	.8
71311	Amusement & theme parks	19	2 949 243	492 878	115 631	28 146	.1	.7
713110	Amusement & theme parks	19	2 949 243	492 878	115 631	28 146	.1	.7
7131101	Waterparks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	14	D	D	D	k	D	D
71312	Amusement arcades	29	11 821	3 597	787	278	9.2	31.8
713120	Amusement arcades	29	11 821	3 597	787	278	9.2	31.8
7139	Other amusement & recreation services	297	267 801	80 308	16 802	5 332	19.5	7.6
71391	Golf courses & country clubs	63	146 238	48 807	9 647	2 871	11.8	2.9
713910	Golf courses & country clubs	63	146 238	48 807	9 647	2 871	11.8	2.9
71393	Marinas	10	4 776	1 124	270	63	29.5	4.4
713930	Marinas	10	4 776	1 124	270	63	29.5	4.4
71394	Fitness & recreational sports centers	88	44 235	13 838	2 980	1 184	26.9	5.4
713940	Fitness & recreational sports centers	88	44 235	13 838	2 980	1 184	26.9	5.4
7139405	Roller skating rinks	8	2 673	594	155	91	45.3	—
71395	Bowling centers	30	17 817	5 010	1 305	446	15.5	4.7
713950	Bowling centers	30	17 817	5 010	1 305	446	15.5	4.7
71399	All other amusement & recreation industries	106	54 735	11 529	2 600	768	34.6	23.0
713990	All other amusement & recreation industries	106	54 735	11 529	2 600	768	34.6	23.0
7139902	Concession operators of amusement devices & rides	15	7 282	2 047	396	133	17.9	10.0
7139904	Miniature golf courses	9	8 505	1 128	287	106	34.2	18.0
7139905	Coin-operated amusement devices (except slot machine operation)	16	10 888	2 397	479	116	37.0	4.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PANAMA CITY, FL MSA								
71	Arts, entertainment, & recreation	89	59 801	14 019	2 693	1 263	25.9	4.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	75	55 645	12 762	2 447	1 157	26.4	3.9
7131	Amusement parks & arcades	10	12 000	3 769	572	453	13.5	1.3
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
713910	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
71393	Marinas	16	16 815	1 831	495	142	21.7	—
713930	Marinas	16	16 815	1 831	495	142	21.7	—
71394	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
713940	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
71399	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
713990	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
PENSACOLA, FL MSA								
71	Arts, entertainment, & recreation	100	60 018	15 016	3 483	1 413	33.4	3.9
711	Performing arts, spectator sports, & related industries	19	D	D	D	e	D	D
7112	Spectator sports	6	9 493	3 025	729	226	3.9	1.3
71121	Spectator sports	6	9 493	3 025	729	226	3.9	1.3
7113	Promoters of performing arts, sports, & similar events	5	12 570	704	170	33	68.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	79	35 306	10 302	2 379	1 083	30.8	6.3
7139	Other amusement & recreation services	67	D	D	D	g	D	D
71391	Golf courses & country clubs	9	12 733	4 029	924	461	20.2	—
713910	Golf courses & country clubs	9	12 733	4 029	924	461	20.2	—
71393	Marinas	11	3 072	646	134	41	34.0	4.2
713930	Marinas	11	3 072	646	134	41	34.0	4.2
71394	Fitness & recreational sports centers	28	8 867	2 787	651	298	49.6	12.1
713940	Fitness & recreational sports centers	28	8 867	2 787	651	298	49.6	12.1
71395	Bowling centers	7	3 638	941	245	134	20.6	—
713950	Bowling centers	7	3 638	941	245	134	20.6	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
PUNTA GORDA, FL MSA								
71	Arts, entertainment, & recreation	31	21 619	6 119	1 481	515	37.6	.8
713	Amusement, gambling, & recreation industries	25	20 404	5 938	1 445	507	34.3	.8
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
713910	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
71393	Marinas	6	3 419	765	193	40	22.8	—
713930	Marinas	6	3 419	765	193	40	22.8	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SARASOTA—BRADENTON, FL MSA								
71	Arts, entertainment, & recreation	207	168 999	45 822	10 377	2 781	25.2	8.8
711	Performing arts, spectator sports, & related industries	66	44 908	11 017	2 052	461	44.7	—
7111	Performing arts companies	19	13 271	1 723	244	139	71.3	—
71113	Musical groups & artists	11	1 602	780	22	15	32.1	—
711130	Musical groups & artists	11	1 602	780	22	15	32.1	—
7111309	Other music groups & artists	11	1 602	780	22	15	32.1	—
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111901	Circuses	5	D	D	D	b	D	D
7112	Spectator sports	11	22 635	5 825	1 059	220	29.5	—
71121	Spectator sports	11	22 635	5 825	1 059	220	29.5	—
711219	Other spectator sports	10	D	D	D	a	D	D
7112191	Professional athletes	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	4 898	2 592	564	54	35.8	.1
71151	Independent artists, writers, & performers	19	4 898	2 592	564	54	35.8	.1
711510	Independent artists, writers, & performers	19	4 898	2 592	564	54	35.8	.1
712	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
7121	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
713	Amusement, gambling, & recreation industries	136	122 054	34 253	8 191	2 278	17.2	11.8
7139	Other amusement & recreation services	128	115 331	31 652	7 920	2 205	13.8	12.0
71391	Golf courses & country clubs	33	54 217	18 786	5 071	1 315	13.6	10.1
713910	Golf courses & country clubs	33	54 217	18 786	5 071	1 315	13.6	10.1
71393	Marinas	25	37 987	6 187	1 519	270	6.2	2.5
713930	Marinas	25	37 987	6 187	1 519	270	6.2	2.5
71394	Fitness & recreational sports centers	33	12 027	4 117	779	417	23.2	46.5
713940	Fitness & recreational sports centers	33	12 027	4 117	779	417	23.2	46.5
71399	All other amusement & recreation industries	34	10 251	2 314	493	185	32.9	15.5
713990	All other amusement & recreation industries	34	10 251	2 314	493	185	32.9	15.5
TALLAHASSEE, FL MSA								
71	Arts, entertainment, & recreation	61	23 844	6 966	1 629	728	26.1	15.9
711	Performing arts, spectator sports, & related industries	19	3 367	1 044	315	55	46.2	5.7
713	Amusement, gambling, & recreation industries	42	20 477	5 922	1 314	673	22.8	17.6
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
713910	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
71394	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
713940	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA								
71	Arts, entertainment, & recreation	610	824 709	272 943	69 259	13 844	11.6	8.3
711	Performing arts, spectator sports, & related industries	178	297 636	140 041	36 847	3 414	7.4	4.0
7111	Performing arts companies	32	9 434	2 527	412	110	31.1	3.9
71111	Theater companies & dinner theaters	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	b	D	D
71113	Musical groups & artists	18	6 858	1 888	330	59	22.1	2.6
711130	Musical groups & artists	18	6 858	1 888	330	59	22.1	2.6
7111309	Other music groups & artists	18	6 858	1 888	330	59	22.1	2.6
7112	Spectator sports	43	221 981	123 135	33 113	2 569	2.1	4.0
71121	Spectator sports	43	221 981	123 135	33 113	2 569	2.1	4.0
711211	Sports teams & clubs	8	133 734	103 560	27 349	1 289	—	6.4
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	8	65 626	14 540	4 854	1 163	2.1	—
711219	Other spectator sports	27	22 621	5 035	910	117	14.1	1.7
7112191	Professional athletes	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	45 814	7 793	2 143	516	16.0	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	c	D	D
7115	Independent artists, writers, & performers	65	16 509	5 781	996	185	34.7	9.7
71151	Independent artists, writers, & performers	65	16 509	5 781	996	185	34.7	9.7
711510	Independent artists, writers, & performers	65	16 509	5 781	996	185	34.7	9.7
712	Museums, historical sites, & similar institutions	8	3 710	1 028	199	48	27.1	50.4
7121	Museums, historical sites, & similar institutions	8	3 710	1 028	199	48	27.1	50.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TAMPA-ST. PETERSBURG-CLEARWATER, FL MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	424	523 363	131 874	32 213	10 382	13.9	10.5
7131	Amusement parks & arcades	30	D	D	D	h	D	D
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	h	D	D
71312	Amusement arcades	25	D	D	D	c	D	D
713120	Amusement arcades	25	D	D	D	c	D	D
7132	Gambling industries	16	59 616	21 563	5 298	1 398	10.0	28.4
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	f	D	D
7139	Other amusement & recreation services	378	D	D	D	i	D	D
71391	Golf courses & country clubs	74	109 110	31 583	8 376	2 801	11.5	12.7
713910	Golf courses & country clubs	74	109 110	31 583	8 376	2 801	11.5	12.7
71393	Marinas	49	37 154	6 814	1 574	379	48.7	11.1
713930	Marinas	49	37 154	6 814	1 574	379	48.7	11.1
71394	Fitness & recreational sports centers	116	62 592	15 681	4 066	1 616	22.5	22.9
713940	Fitness & recreational sports centers	116	62 592	15 681	4 066	1 616	22.5	22.9
7139405	Roller skating rinks	14	4 937	1 392	327	182	15.4	4.6
71395	Bowling centers	22	17 224	4 651	1 101	420	17.7	.3
713950	Bowling centers	22	17 224	4 651	1 101	420	17.7	.3
71399	All other amusement & recreation industries	117	D	D	D	f	D	D
713990	All other amusement & recreation industries	117	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	24	4 990	897	96	68	66.0	1.8
7139904	Miniature golf courses	11	3 275	718	169	77	52.7	3.8
7139905	Coin-operated amusement devices (except slot machine operation)	21	D	D	D	c	D	D
WEST PALM BEACH-BOCA RATON, FL MSA								
71	Arts, entertainment, & recreation	436	416 275	125 982	30 050	7 176	18.1	7.8
711	Performing arts, spectator sports, & related industries	165	D	D	D	g	D	D
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
711110	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
71113	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
711130	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
7111309	Other music groups & artists	22	7 888	1 497	365	74	13.9	6.5
7112	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
71121	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	29	25 056	11 673	1 412	107	18.3	8.7
7112191	Professional athletes	16	19 665	10 258	1 100	40	18.3	1.5
7112192	Racing (except racetrack operation)	13	5 391	1 415	312	67	18.1	34.9
7113	Promoters of performing arts, sports, & similar events	16	39 992	6 501	786	132	3.7	24.2
71132	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
711320	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
7114	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
71141	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
711410	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
7115	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
71151	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
711510	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
712	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	c	D	D
71219	Nature parks & other similar institutions	2	D	D	D	c	D	D
712190	Nature parks & other similar institutions	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	267	249 215	83 083	22 035	5 489	19.7	6.8
7131	Amusement parks & arcades	10	10 494	2 481	455	167	7.1	—
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	253	232 254	78 412	21 148	5 164	19.6	7.3
71391	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
713910	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
71393	Marinas	30	20 245	3 455	982	190	19.3	7.7
713930	Marinas	30	20 245	3 455	982	190	19.3	7.7
71394	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
713940	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
71395	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
713950	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
71399	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
713990	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
7139902	Concession operators of amusement devices & rides	11	3 548	723	53	21	48.7	—
7139904	Miniature golf courses	6	2 323	888	88	63	13.6	18.4

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE FLORIDA METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	345	192 459	56 587	11 407	3 420	31.3	8.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	e	D	D
71121	Spectator sports	15	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	10	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	290	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	278	D	D	D	h	D	D
71391	Golf courses & country clubs	57	54 938	18 391	4 459	1 367	18.2	14.2
713910	Golf courses & country clubs	57	54 938	18 391	4 459	1 367	18.2	14.2
71393	Marinas	72	D	D	D	e	D	D
713930	Marinas	72	D	D	D	e	D	D
71394	Fitness & recreational sports centers	67	18 159	6 942	1 801	577	49.4	9.1
713940	Fitness & recreational sports centers	67	18 159	6 942	1 801	577	49.4	9.1
71395	Bowling centers	18	5 136	1 684	435	192	35.3	1.9
713950	Bowling centers	18	5 136	1 684	435	192	35.3	1.9
71399	All other amusement & recreation industries	64	D	D	D	e	D	D
713990	All other amusement & recreation industries	64	D	D	D	e	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DAYTONA BEACH, FL MSA									
71	Arts, entertainment, & recreation	25	21 253	20 049	4 709	842	360	58.9	8.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	D	a	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	9	11 861	10 792	1 218	244	65	87.4	—
7121	Museums, historical sites, & similar institutions	9	11 861	10 792	1 218	244	65	87.4	—
71211	Museums	9	11 861	10 792	1 218	244	65	87.4	—
712110	Museums	9	11 861	10 792	1 218	244	65	87.4	—
713	Amusement, gambling, & recreation industries	12	D	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
FORT MYERS—CAPE CORAL, FL MSA									
71	Arts, entertainment, & recreation	30	27 120	26 564	9 981	2 568	781	24.9	.4
711	Performing arts, spectator sports, & related industries	7	3 274	3 232	915	253	115	40.7	—
7111	Performing arts companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	3 775	3 185	781	184	54	68.9	—
7121	Museums, historical sites, & similar institutions	7	3 775	3 185	781	184	54	68.9	—
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	20 071	20 147	8 285	2 131	612	14.0	.6
7139	Other amusement & recreation services	16	20 071	20 147	8 285	2 131	612	14.0	.6
71391	Golf courses & country clubs	5	16 983	16 973	7 042	1 813	496	5.1	—
713910	Golf courses & country clubs	5	16 983	16 973	7 042	1 813	496	5.1	—
71394	Fitness & recreational sports centers	6	1 604	1 592	668	160	76	99.3	.7
713940	Fitness & recreational sports centers	6	1 604	1 592	668	160	76	99.3	.7
FORT PIERCE—PORT ST. LUCIE, FL MSA									
71	Arts, entertainment, & recreation	21	29 023	28 689	12 233	3 451	719	9.1	4.4
711	Performing arts, spectator sports, & related industries	5	1 666	1 653	193	50	15	40.2	.2
713	Amusement, gambling, & recreation industries	12	26 488	26 209	11 748	3 339	692	6.4	3.3
7139	Other amusement & recreation services	12	26 488	26 209	11 748	3 339	692	6.4	3.3
71391	Golf courses & country clubs	10	D	D	D	D	f	D	D
713910	Golf courses & country clubs	10	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
FORT WALTON BEACH, FL MSA									
71	Arts, entertainment, & recreation	12	4 038	3 501	1 865	422	212	39.3	2.9
713	Amusement, gambling, & recreation industries	5	2 284	2 127	1 378	328	122	52.2	4.7
7139	Other amusement & recreation services	5	2 284	2 127	1 378	328	122	52.2	4.7
GAINESVILLE, FL MSA									
71	Arts, entertainment, & recreation	12	7 189	6 792	2 463	564	183	14.0	3.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 622	3 597	1 473	319	115	15.7	5.8
7139	Other amusement & recreation services	6	3 622	3 597	1 473	319	115	15.7	5.8
JACKSONVILLE, FL MSA									
71	Arts, entertainment, & recreation	48	53 112	48 708	18 883	4 539	1 026	10.9	1.3
711	Performing arts, spectator sports, & related industries	17	12 864	12 390	4 718	1 184	283	19.5	.3
7111	Performing arts companies	14	8 957	8 453	3 757	972	220	4.8	.4
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	3 907	3 937	961	212	63	D	—
712	Museums, historical sites, & similar institutions	12	9 402	7 177	2 645	597	163	30.9	2.5
7121	Museums, historical sites, & similar institutions	12	9 402	7 177	2 645	597	163	30.9	2.5
71211	Museums	8	8 114	6 040	2 265	508	133	22.1	.8
712110	Museums	8	8 114	6 040	2 265	508	133	22.1	.8
713	Amusement, gambling, & recreation industries	19	30 846	29 141	11 520	2 758	580	1.3	1.4
7139	Other amusement & recreation services	19	30 846	29 141	11 520	2 758	580	1.3	1.4
71391	Golf courses & country clubs	6	24 532	23 091	8 760	2 159	392	—	.2
713910	Golf courses & country clubs	6	24 532	23 091	8 760	2 159	392	—	.2
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
LAKELAND—WINTER HAVEN, FL MSA									
71	Arts, entertainment, & recreation	17	11 941	11 400	3 841	913	243	26.0	—
711	Performing arts, spectator sports, & related industries	6	5 023	4 608	821	205	58	18.4	—
7111	Performing arts companies	4	D	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	4	1 902	1 398	523	124	33	97.6	—
7121	Museums, historical sites, & similar institutions	4	1 902	1 398	523	124	33	97.6	—
713	Amusement, gambling, & recreation industries	7	5 016	5 394	2 497	584	152	6.5	—
7139	Other amusement & recreation services	7	5 016	5 394	2 497	584	152	6.5	—
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
MELBOURNE—TITUSVILLE—PALM BAY, FL MSA									
71	Arts, entertainment, & recreation	19	16 337	15 494	5 516	1 252	423	23.2	—
712	Museums, historical sites, & similar institutions	5	3 043	2 564	930	236	64	81.0	—
7121	Museums, historical sites, & similar institutions	5	3 043	2 564	930	236	64	81.0	—
713	Amusement, gambling, & recreation industries	8	12 115	11 925	4 408	986	349	7.8	—
7139	Other amusement & recreation services	8	12 115	11 925	4 408	986	349	7.8	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
MIAMI—FORT LAUDERDALE, FL CMSA									
71	Arts, entertainment, & recreation	108	190 166	168 240	63 490	17 289	3 710	14.4	2.5
711	Performing arts, spectator sports, & related industries	30	64 178	59 549	18 813	5 614	1 015	3.7	1.8
7111	Performing arts companies	19	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	12	19 667	18 967	4 804	1 478	374	2.6	.7
711110	Theater companies & dinner theaters	12	19 667	18 967	4 804	1 478	374	2.6	.7
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	11	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	11	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	28	48 050	42 891	17 442	4 257	740	33.6	5.2
7121	Museums, historical sites, & similar institutions	28	48 050	42 891	17 442	4 257	740	33.6	5.2
71211	Museums	21	39 903	35 634	14 502	3 556	649	40.2	4.4
712110	Museums	21	39 903	35 634	14 502	3 556	649	40.2	4.4
71213	Zoos & botanical gardens	4	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	77 938	65 800	27 235	7 418	1 955	11.5	1.6
7139	Other amusement & recreation services	50	77 938	65 800	27 235	7 418	1 955	11.5	1.6
71391	Golf courses & country clubs	8	33 822	30 305	13 735	3 688	803	—	—
713910	Golf courses & country clubs	8	33 822	30 305	13 735	3 688	803	—	—
71394	Fitness & recreational sports centers	20	25 065	24 713	9 945	2 641	812	30.2	2.2
713940	Fitness & recreational sports centers	20	25 065	24 713	9 945	2 641	812	30.2	2.2
71399	All other amusement & recreation industries	22	19 051	10 782	3 555	1 089	340	7.1	3.5
713990	All other amusement & recreation industries	22	19 051	10 782	3 555	1 089	340	7.1	3.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MIAMI-FORT LAUDERDALE, FL CMSA—Con.									
Fort Lauderdale, FL PMSA									
71	Arts, entertainment, & recreation	35	63 957	50 086	18 814	4 766	948	10.7	2.8
711	Performing arts, spectator sports, & related industries	9	13 756	13 561	5 992	1 468	229	1.2	—
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	10	17 638	15 331	5 080	1 282	258	28.0	8.7
7121	Museums, historical sites, & similar institutions	10	17 638	15 331	5 080	1 282	258	28.0	8.7
71211	Museums	9	D	D	D	D	e	D	D
712110	Museums	9	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	16	32 563	21 194	7 742	2 016	461	5.4	.8
7139	Other amusement & recreation services	16	32 563	21 194	7 742	2 016	461	5.4	.8
71391	Golf courses & country clubs	4	16 953	13 762	5 616	1 493	357	—	—
713910	Golf courses & country clubs	4	16 953	13 762	5 616	1 493	357	—	—
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Miami, FL PMSA									
71	Arts, entertainment, & recreation	73	126 209	118 154	44 676	12 523	2 762	16.3	2.4
711	Performing arts, spectator sports, & related industries	21	50 422	45 988	12 821	4 146	786	4.3	2.3
7111	Performing arts companies	11	34 759	31 492	9 088	2 752	514	1.0	.4
71111	Theater companies & dinner theaters	6	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	15 663	14 496	3 733	1 394	272	11.7	6.4
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	18	30 412	27 560	12 362	2 975	482	36.9	3.1
7121	Museums, historical sites, & similar institutions	18	30 412	27 560	12 362	2 975	482	36.9	3.1
71211	Museums	12	D	D	D	D	e	D	D
712110	Museums	12	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	45 375	44 606	19 493	5 402	1 494	15.8	2.1
7139	Other amusement & recreation services	34	45 375	44 606	19 493	5 402	1 494	15.8	2.1
71391	Golf courses & country clubs	4	16 869	16 543	8 119	2 195	446	—	—
713910	Golf courses & country clubs	4	16 869	16 543	8 119	2 195	446	—	—
71394	Fitness & recreational sports centers	17	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	13	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	13	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NAPLES, FL MSA									
71	Arts, entertainment, & recreation	26	77 596	75 917	27 730	7 460	1 617	12.1	1.7
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	1	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	58 704	58 321	22 663	6 026	1 257	13.3	2.2
7139	Other amusement & recreation services	17	58 704	58 321	22 663	6 026	1 257	13.3	2.2
71391	Golf courses & country clubs	13	46 610	46 717	18 062	4 764	1 012	—	—
713910	Golf courses & country clubs	13	46 610	46 717	18 062	4 764	1 012	—	—
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
OCALA, FL MSA									
71	Arts, entertainment, & recreation	3	2 168	2 022	715	171	63	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	D	b	D	D
ORLANDO, FL MSA									
71	Arts, entertainment, & recreation	64	62 637	57 485	20 365	4 340	1 380	19.6	.5
711	Performing arts, spectator sports, & related industries	16	11 486	10 866	2 736	710	199	24.2	.9
7111	Performing arts companies	8	6 294	6 146	1 796	465	150	27.5	.4
71111	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	8	5 192	4 720	940	245	49	20.1	1.4
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	14	20 173	17 980	5 492	929	288	17.1	.5
7121	Museums, historical sites, & similar institutions	14	20 173	17 980	5 492	929	288	17.1	.5
71211	Museums	10	D	D	D	D	c	D	D
712110	Museums	10	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	30 978	28 639	12 137	2 701	893	19.5	.4
7139	Other amusement & recreation services	34	30 978	28 639	12 137	2 701	893	19.5	.4
71391	Golf courses & country clubs	3	11 575	11 012	5 115	1 199	236	D	—
713910	Golf courses & country clubs	3	11 575	11 012	5 115	1 199	236	D	—
71394	Fitness & recreational sports centers	24	17 068	15 873	6 686	1 431	631	15.2	—
713940	Fitness & recreational sports centers	24	17 068	15 873	6 686	1 431	631	15.2	—
71399	All other amusement & recreation industries	7	2 335	1 754	336	71	26	85.0	4.9
713990	All other amusement & recreation industries	7	2 335	1 754	336	71	26	85.0	4.9
PANAMA CITY, FL MSA									
71	Arts, entertainment, & recreation	4	1 419	1 012	398	97	35	94.2	5.8
PENSACOLA, FL MSA									
71	Arts, entertainment, & recreation	17	13 402	12 638	3 973	793	259	10.3	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	4 611	4 675	1 981	364	142	—	.2
7139	Other amusement & recreation services	7	4 611	4 675	1 981	364	142	—	.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PUNTA GORDA, FL MSA									
71	Arts, entertainment, & recreation	8	3 662	3 457	1 062	272	90	47.3	5.0
713	Amusement, gambling, & recreation industries	4	3 079	2 899	916	236	81	44.4	—
7139	Other amusement & recreation services	4	3 079	2 899	916	236	81	44.4	—
71399	All other amusement & recreation industries	2	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	D	b	D	D
SARASOTA—BRADENTON, FL MSA									
71	Arts, entertainment, & recreation	49	62 095	58 909	22 617	5 844	1 620	9.9	.5
711	Performing arts, spectator sports, & related industries	16	16 050	16 116	4 744	1 378	452	15.6	.4
7111	Performing arts companies	13	13 818	13 752	4 357	1 257	381	18.1	.5
71111	Theater companies & dinner theaters	8	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	9	12 202	10 146	3 204	829	282	23.0	—
7121	Museums, historical sites, & similar institutions	9	12 202	10 146	3 204	829	282	23.0	—
71211	Museums	6	D	D	D	D	c	D	D
712110	Museums	6	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	33 843	32 647	14 669	3 637	886	2.5	.7
7139	Other amusement & recreation services	24	33 843	32 647	14 669	3 637	886	2.5	.7
71391	Golf courses & country clubs	8	D	D	D	D	f	D	D
713910	Golf courses & country clubs	8	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers	9	7 981	7 589	3 691	898	294	2.8	1.6
713940	Fitness & recreational sports centers	9	7 981	7 589	3 691	898	294	2.8	1.6
71399	All other amusement & recreation industries	7	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	b	D	D
TALLAHASSEE, FL MSA									
71	Arts, entertainment, & recreation	16	10 574	9 361	2 976	687	280	14.1	2.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	5	1 319	1 350	380	72	124	34.0	—
712	Museums, historical sites, & similar institutions	6	5 904	4 672	1 326	317	71	11.5	4.7
7121	Museums, historical sites, & similar institutions	6	5 904	4 672	1 326	317	71	11.5	4.7
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
TAMPA—ST. PETERSBURG—CLEARWATER, FL MSA									
71	Arts, entertainment, & recreation	89	136 218	138 561	46 866	10 895	3 853	13.3	.9
711	Performing arts, spectator sports, & related industries	26	41 567	40 599	10 148	3 050	1 460	5.4	1.0
7111	Performing arts companies	18	10 597	10 143	3 964	1 167	200	13.8	.8
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	D	c	D	D
711130	Musical groups & artists	8	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	30 970	30 456	6 184	1 883	1 260	2.5	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	38 714	42 945	14 186	2 945	650	23.2	1.3
7121	Museums, historical sites, & similar institutions	25	38 714	42 945	14 186	2 945	650	23.2	1.3
71211	Museums	18	D	D	D	D	e	D	D
712110	Museums	18	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TAMPA-ST. PETERSBURG-CLEARWATER, FL MSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	38	55 937	55 017	22 532	4 900	1 743	12.2	.6
7139	Other amusement & recreation services	38	55 937	55 017	22 532	4 900	1 743	12.2	.6
71391	Golf courses & country clubs	15	35 271	34 457	13 714	2 896	814	11.6	.1
713910	Golf courses & country clubs	15	35 271	34 457	13 714	2 896	814	11.6	.1
71394	Fitness & recreational sports centers	17	19 011	19 137	8 211	1 862	881	5.9	1.6
713940	Fitness & recreational sports centers	17	19 011	19 137	8 211	1 862	881	5.9	1.6
71399	All other amusement & recreation industries	6	1 655	1 423	607	142	48	98.9	1.1
713990	All other amusement & recreation industries	6	1 655	1 423	607	142	48	98.9	1.1
WEST PALM BEACH-BOCA RATON, FL MSA									
71	Arts, entertainment, & recreation	97	280 996	276 915	103 550	31 381	5 923	13.5	.5
711	Performing arts, spectator sports, & related industries	22	41 016	40 569	10 068	2 697	553	2.0	2.0
7111	Performing arts companies	18	18 447	17 333	5 460	1 312	332	2.2	4.4
71111	Theater companies & dinner theaters	12	11 597	10 589	3 833	877	260	3.6	7.0
711110	Theater companies & dinner theaters	12	11 597	10 589	3 833	877	260	3.6	7.0
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	11	D	D	D	D	e	D	D
71113	Musical groups & artists	4	D	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	22 569	23 236	4 608	1 385	221	1.8	—
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	32 635	25 183	6 203	1 499	288	71.3	.9
7121	Museums, historical sites, & similar institutions	20	32 635	25 183	6 203	1 499	288	71.3	.9
71211	Museums	16	27 035	20 198	4 954	1 220	220	70.2	.9
712110	Museums	16	27 035	20 198	4 954	1 220	220	70.2	.9
71213	Zoos & botanical gardens	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	55	207 345	211 163	87 279	27 185	5 082	6.7	.1
7139	Other amusement & recreation services	55	207 345	211 163	87 279	27 185	5 082	6.7	.1
71391	Golf courses & country clubs	38	181 392	184 918	75 842	23 882	4 436	3.1	—
713910	Golf courses & country clubs	38	181 392	184 918	75 842	23 882	4 436	3.1	—
71394	Fitness & recreational sports centers	8	19 615	19 666	8 469	2 447	478	35.4	1.0
713940	Fitness & recreational sports centers	8	19 615	19 666	8 469	2 447	478	35.4	1.0
71399	All other amusement & recreation industries	9	6 338	6 579	2 968	856	168	22.1	.7
713990	All other amusement & recreation industries	9	6 338	6 579	2 968	856	168	22.1	.7
AREA OUTSIDE FLORIDA METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	57	49 556	48 012	21 033	6 078	1 362	17.8	15.9
711	Performing arts, spectator sports, & related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	19	D	D	D	D	c	D	D
71211	Museums	15	D	D	D	D	c	D	D
712110	Museums	15	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	38 663	38 261	18 125	5 332	1 151	11.7	20.1
7139	Other amusement & recreation services	27	38 663	38 261	18 125	5 332	1 151	11.7	20.1
71391	Golf courses & country clubs	12	33 412	33 133	15 934	4 771	1 002	6.5	23.0
713910	Golf courses & country clubs	12	33 412	33 133	15 934	4 771	1 002	6.5	23.0
71394	Fitness & recreational sports centers	11	4 612	4 494	1 935	498	130	38.5	.4
713940	Fitness & recreational sports centers	11	4 612	4 494	1 935	498	130	38.5	.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALACHUA COUNTY, FL								
71	Arts, entertainment, & recreation	52	26 539	7 035	1 670	785	29.5	2.7
711	Performing arts, spectator sports, & related industries	12	8 430	1 790	358	53	33.3	—
7111	Performing arts companies	3	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	40	18 109	5 245	1 312	732	27.7	3.9
7139	Other amusement & recreation services	36	16 412	4 910	1 228	686	26.0	4.3
71391	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
713910	Golf courses & country clubs	5	6 027	1 576	409	211	21.5	—
71394	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4
713940	Fitness & recreational sports centers	17	7 301	2 569	614	361	27.6	4.4
BAKER COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BAY COUNTY, FL								
71	Arts, entertainment, & recreation	89	59 801	14 019	2 693	1 263	25.9	4.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	75	55 645	12 762	2 447	1 157	26.4	3.9
7131	Amusement parks & arcades	10	12 000	3 769	572	453	13.5	1.3
71311	Amusement & theme parks	3	D	D	D	e	D	D
713110	Amusement & theme parks	3	D	D	D	e	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
713910	Golf courses & country clubs	8	11 463	3 259	637	191	28.3	1.1
71393	Marinas	16	16 815	1 831	495	142	21.7	—
713930	Marinas	16	16 815	1 831	495	142	21.7	—
71394	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
713940	Fitness & recreational sports centers	8	2 133	603	159	84	36.3	—
71399	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
713990	All other amusement & recreation industries	28	10 079	2 358	339	193	47.9	15.3
BRADFORD COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BREVARD COUNTY, FL								
71	Arts, entertainment, & recreation	131	125 397	24 990	6 145	2 239	16.7	4.2
711	Performing arts, spectator sports, & related industries	21	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	e	D	D
71211	Museums	2	D	D	D	e	D	D
712110	Museums	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	108	D	D	D	g	D	D
7131	Amusement parks & arcades	10	3 451	550	164	106	54.1	18.6
7132	Gambling industries	3	D	D	D	e	D	D
7139	Other amusement & recreation services	95	D	D	D	g	D	D
71391	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
713910	Golf courses & country clubs	8	10 951	3 353	749	277	23.5	—
71393	Marinas	23	15 051	2 834	687	149	50.8	10.9
713930	Marinas	23	15 051	2 834	687	149	50.8	10.9
71394	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
713940	Fitness & recreational sports centers	32	7 023	2 342	662	276	56.1	9.3
71395	Bowling centers	7	6 016	1 768	375	166	—	7.0
713950	Bowling centers	7	6 016	1 768	375	166	—	7.0
71399	All other amusement & recreation industries	25	D	D	D	c	D	D
713990	All other amusement & recreation industries	25	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWARD COUNTY, FL								
71	Arts, entertainment, & recreation	623	762 541	209 194	54 230	9 598	10.6	17.7
711	Performing arts, spectator sports, & related industries	253	400 504	120 264	32 128	3 203	6.7	5.0
7111	Performing arts companies	47	16 204	4 503	987	440	11.8	1.6
71111	Theater companies & dinner theaters	8	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	b	D	D
71113	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
711130	Musical groups & artists	26	5 303	1 443	252	246	17.0	4.6
7111309	Other music groups & artists	26	5 303	1 443	252	246	17.0	4.6
71119	Other performing arts companies	12	D	D	D	c	D	D
711190	Other performing arts companies	12	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
71121	Spectator sports	80	219 432	94 763	26 232	2 143	4.2	5.3
711211	Sports teams & clubs	4	124 222	78 251	19 765	522	—	3.0
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	5	D	D	D	g	D	D
711219	Other spectator sports	71	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	59	20 679	5 726	1 279	362	33.3	23.2
7113	Promoters of performing arts, sports, & similar events	31	132 566	13 706	3 417	387	4.3	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	24	124 652	11 747	3 105	203	4.5	1.2
7114	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
71141	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
711410	Agents/managers for artists, athletes, & other public figures	28	16 936	4 066	781	95	13.1	.7
7115	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
71151	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
711510	Independent artists, writers, & performers	67	15 366	3 226	711	138	50.0	8.2
713	Amusement, gambling, & recreation industries	366	361 449	88 787	22 098	6 382	15.0	31.8
7131	Amusement parks & arcades	18	9 677	2 219	467	197	23.5	51.7
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	13	91 224	14 912	3 626	1 203	3.9	81.7
71329	Other gambling industries	10	D	D	D	f	D	D
713290	Other gambling industries	10	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	10	D	D	D	f	D	D
7139	Other amusement & recreation services	335	260 548	71 656	18 005	4 982	18.5	13.6
71391	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
713910	Golf courses & country clubs	45	85 117	29 233	7 675	2 037	5.3	1.5
71393	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
713930	Marinas	81	59 641	14 528	3 666	689	23.8	11.1
71394	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
713940	Fitness & recreational sports centers	120	79 272	19 034	4 539	1 493	20.6	27.6
7139405	Roller skating rinks	7	D	D	D	b	D	D
71395	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
713950	Bowling centers	19	16 525	4 188	1 058	391	9.4	17.4
71399	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
713990	All other amusement & recreation industries	70	19 993	4 673	1 067	372	58.4	14.2
7139902	Concession operators of amusement devices & rides	12	2 450	260	62	33	69.9	23.5
7139904	Miniature golf courses	3	2 159	1 585	326	103	—	7.7
7139905	Coin-operated amusement devices (except slot machine operation)	14	4 979	537	103	26	57.0	1.1
CALHOUN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHARLOTTE COUNTY, FL								
71	Arts, entertainment, & recreation	31	21 619	6 119	1 481	515	37.6	.8
713	Amusement, gambling, & recreation industries	25	20 404	5 938	1 445	507	34.3	.8
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
713910	Golf courses & country clubs	11	13 780	4 060	999	351	36.2	1.2
71393	Marinas	6	3 419	765	193	40	22.8	—
713930	Marinas	6	3 419	765	193	40	22.8	—
CITRUS COUNTY, FL								
71	Arts, entertainment, & recreation	42	19 475	5 797	1 372	467	29.7	15.3
713	Amusement, gambling, & recreation industries	38	19 356	5 720	1 356	463	29.5	15.2
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71391	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
713910	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
71393	Marinas	6	3 117	623	128	49	73.3	—
713930	Marinas	6	3 117	623	128	49	73.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAY COUNTY, FL								
71	Arts, entertainment, & recreation	29	24 927	8 094	2 298	700	15.8	.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	6 593	2 654	633	228	26.6	—
713940	Fitness & recreational sports centers	10	6 593	2 654	633	228	26.6	—
COLLIER COUNTY, FL								
71	Arts, entertainment, & recreation	94	85 429	30 450	8 228	1 785	15.8	7.3
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	75 750	28 542	7 890	1 710	15.5	6.7
7139	Other amusement & recreation services	72	D	D	D	g	D	D
71391	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
713910	Golf courses & country clubs	20	52 644	22 346	6 273	1 272	9.9	8.5
71393	Marinas	20	13 932	3 600	896	152	15.5	.7
713930	Marinas	20	13 932	3 600	896	152	15.5	.7
71394	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
713940	Fitness & recreational sports centers	16	4 232	1 252	373	153	40.1	6.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
COLUMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	14	5 547	1 651	397	189	18.7	7.4
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
DADE COUNTY, FL								
71	Arts, entertainment, & recreation	546	765 145	222 708	45 730	6 853	11.3	9.2
711	Performing arts, spectator sports, & related industries	251	422 302	155 261	29 008	2 962	10.6	5.0
7111	Performing arts companies	36	13 605	4 250	811	110	23.2	14.2
71113	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
711130	Musical groups & artists	22	6 976	1 684	289	47	27.0	6.6
7111309	Other music groups & artists	22	6 976	1 684	289	47	27.0	6.6
71119	Other performing arts companies	8	D	D	D	b	D	D
711190	Other performing arts companies	8	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
71121	Spectator sports	61	254 946	122 583	22 830	1 749	5.0	5.8
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	f	D	D
7112122	Auto racetrack operation	3	D	D	D	b	D	D
7112123	Horse racetrack operation	5	D	D	D	f	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112191	Professional athletes	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	38	13 106	4 025	877	185	40.1	24.8
7113	Promoters of performing arts, sports, & similar events	34	101 479	14 145	2 562	771	16.8	1.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
711310	Promoters of performing arts, sports, & similar events w/facility	6	14 671	4 638	299	356	7.8	.3
71132	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
711320	Promoters of performing arts, sports, & similar events w/o facil	28	86 808	9 507	2 263	415	18.4	1.3
7114	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
71141	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
711410	Agents/managers for artists, athletes, & other public figures	28	21 068	5 181	1 149	123	8.0	2.0
7115	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
71151	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8
711510	Independent artists, writers, & performers	92	31 204	9 102	1 656	209	31.9	8.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DADE COUNTY, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
7121	Museums, historical sites, & similar institutions	6	14 329	3 913	952	236	12.4	8.0
71213	Zoos & botanical gardens	2	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	289	328 514	63 534	15 770	3 655	12.2	14.7
7131	Amusement parks & arcades	18	9 546	2 204	454	353	14.3	5.9
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7132	Gambling industries	8	164 908	17 054	4 448	332	.1	18.9
71321	Casinos (except casino hotels)	5	D	D	D	e	D	D
713210	Casinos (except casino hotels)	5	D	D	D	e	D	D
71329	Other gambling industries	3	D	D	D	a	D	D
713290	Other gambling industries	3	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	a	D	D
7139	Other amusement & recreation services	263	154 060	44 276	10 868	2 970	25.1	10.7
71391	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
713910	Golf courses & country clubs	27	52 819	19 594	5 305	1 033	3.8	11.6
71393	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
713930	Marinas	39	21 956	5 711	1 341	251	45.9	14.9
71394	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
713940	Fitness & recreational sports centers	120	54 438	13 085	3 017	1 331	27.0	6.2
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	3	3 297	938	215	73	—	—
713950	Bowling centers	3	3 297	938	215	73	—	—
71399	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
713990	All other amusement & recreation industries	74	21 550	4 948	990	282	55.3	17.3
7139901	Dance studios & halls	5	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	11	3 213	767	195	64	30.3	42.3
DESOTO COUNTY, FL								
71	Arts, entertainment, & recreation	6	2 124	684	159	46	25.8	20.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
DIXIE COUNTY, FL								
71	Arts, entertainment, & recreation	4	866	158	40	16	92.6	7.4
DUVAL COUNTY, FL								
71	Arts, entertainment, & recreation	173	187 580	94 311	26 855	2 808	11.2	4.6
711	Performing arts, spectator sports, & related industries	42	109 284	72 079	21 303	684	4.9	3.5
7112	Spectator sports	15	D	D	D	e	D	D
71121	Spectator sports	15	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	131	78 296	22 232	5 552	2 124	20.1	6.3
7131	Amusement parks & arcades	7	3 081	777	271	104	—	10.5
71312	Amusement arcades	7	3 081	777	271	104	—	10.5
713120	Amusement arcades	7	3 081	777	271	104	—	10.5
7139	Other amusement & recreation services	124	75 215	21 455	5 281	2 020	20.9	6.1
71391	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
713910	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
71393	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
713930	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
71394	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
713940	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
7139405	Roller skating rinks	6	D	D	D	b	D	D
71395	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
713950	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
71399	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
713990	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
7139905	Coin-operated amusement devices (except slot machine operation)	13	4 913	1 013	232	68	38.7	12.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ESCAMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	80	47 159	10 960	2 547	985	35.1	4.6
711	Performing arts, spectator sports, & related industries	17	D	D	D	e	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	12 570	704	170	33	68.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
711320	Promoters of performing arts, sports, & similar events w/o facil	5	12 570	704	170	33	68.3	—
713	Amusement, gambling, & recreation industries	62	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	7 312	2 359	566	244	38.9	14.6
713940	Fitness & recreational sports centers	21	7 312	2 359	566	244	38.9	14.6
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
FLAGLER COUNTY, FL								
71	Arts, entertainment, & recreation	18	10 975	3 464	861	226	10.5	.3
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
FRANKLIN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GADSDEN COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLADES COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
GULF COUNTY, FL								
71	Arts, entertainment, & recreation	3	799	180	35	8	100.0	—
HAMILTON COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARDEE COUNTY, FL								
71	Arts, entertainment, & recreation	6	1 280	225	51	23	42.0	1.3
HENDRY COUNTY, FL								
71	Arts, entertainment, & recreation	11	7 208	1 563	431	166	7.5	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	3	4 302	590	160	50	—	—
713930	Marinas	3	4 302	590	160	50	—	—
HERNANDO COUNTY, FL								
71	Arts, entertainment, & recreation	22	17 061	5 989	1 089	421	11.8	4.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71391	Golf courses & country clubs	9	10 150	3 008	696	235	3.4	4.3
713910	Golf courses & country clubs	9	10 150	3 008	696	235	3.4	4.3
HIGHLANDS COUNTY, FL								
71	Arts, entertainment, & recreation	15	10 330	2 882	749	217	26.7	12.9
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	8	8 057	2 163	572	165	30.2	16.5
713910	Golf courses & country clubs	8	8 057	2 163	572	165	30.2	16.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILLSBOROUGH COUNTY, FL								
71	Arts, entertainment, & recreation	268	564 092	197 758	50 614	8 365	5.2	5.5
711	Performing arts, spectator sports, & related industries	89	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7112	Spectator sports	22	D	D	D	g	D	D
71121	Spectator sports	22	D	D	D	g	D	D
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	f	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
7115	Independent artists, writers, & performers	31	7 488	1 802	343	91	54.2	4.1
71151	Independent artists, writers, & performers	31	7 488	1 802	343	91	54.2	4.1
711510	Independent artists, writers, & performers	31	7 488	1 802	343	91	54.2	4.1
713	Amusement, gambling, & recreation industries	177	319 824	80 779	19 428	6 293	5.9	6.7
7131	Amusement parks & arcades	19	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	8	24 148	12 459	3 174	917	6.0	—
71329	Other gambling industries	7	D	D	D	f	D	D
713290	Other gambling industries	7	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	7	D	D	D	f	D	D
7139	Other amusement & recreation services	150	D	D	D	h	D	D
71391	Golf courses & country clubs	26	44 956	12 556	3 168	1 256	6.1	7.7
713910	Golf courses & country clubs	26	44 956	12 556	3 168	1 256	6.1	7.7
71394	Fitness & recreational sports centers	58	30 663	7 981	2 145	793	20.7	44.1
713940	Fitness & recreational sports centers	58	30 663	7 981	2 145	793	20.7	44.1
7139405	Roller skating rinks	8	2 851	785	183	96	10.6	7.8
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	48	D	D	D	c	D	D
713990	All other amusement & recreation industries	48	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	17	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D
HOLMES COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
INDIAN RIVER COUNTY, FL								
71	Arts, entertainment, & recreation	41	24 828	10 046	2 528	646	13.1	13.9
711	Performing arts, spectator sports, & related industries	11	4 300	700	194	25	11.4	4.4
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	20 528	9 346	2 334	621	13.4	15.9
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	7	12 074	5 134	1 268	313	10.0	21.6
713910	Golf courses & country clubs	7	12 074	5 134	1 268	313	10.0	21.6
71394	Fitness & recreational sports centers	8	4 254	2 533	666	176	6.6	10.2
713940	Fitness & recreational sports centers	8	4 254	2 533	666	176	6.6	10.2
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
JACKSON COUNTY, FL								
71	Arts, entertainment, & recreation	7	1 803	492	85	51	50.9	1.0
713	Amusement, gambling, & recreation industries	7	1 803	492	85	51	50.9	1.0
7139	Other amusement & recreation services	7	1 803	492	85	51	50.9	1.0
JEFFERSON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE COUNTY, FL								
71	Arts, entertainment, & recreation	49	20 837	6 150	1 539	503	53.3	2.3
711	Performing arts, spectator sports, & related industries	14	2 262	581	116	56	29.6	19.2
713	Amusement, gambling, & recreation industries	35	18 575	5 569	1 423	447	56.1	.3
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71391	Golf courses & country clubs	11	11 711	4 080	1 040	297	61.5	.2
713910	Golf courses & country clubs	11	11 711	4 080	1 040	297	61.5	.2
71394	Fitness & recreational sports centers	10	1 755	485	143	63	77.6	—
713940	Fitness & recreational sports centers	10	1 755	485	143	63	77.6	—
LEE COUNTY, FL								
71	Arts, entertainment, & recreation	154	123 089	31 148	8 218	2 408	21.1	20.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	f	D	D
7111	Performing arts companies	8	4 753	1 549	485	129	11.7	—
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7112	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
71121	Spectator sports	11	12 196	3 367	1 072	462	13.3	1.3
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	121	102 005	25 227	6 468	1 775	22.5	24.3
7132	Gambling industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	113	D	D	D	g	D	D
71391	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
713910	Golf courses & country clubs	19	31 706	11 781	3 294	826	6.0	.9
71393	Marinas	31	21 834	4 633	1 079	219	41.7	.6
713930	Marinas	31	21 834	4 633	1 079	219	41.7	.6
71394	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
713940	Fitness & recreational sports centers	34	10 834	3 330	834	333	53.5	22.6
7139405	Roller skating rinks	5	1 785	351	96	48	77.0	21.8
71395	Bowling centers	5	3 163	591	146	62	30.8	—
713950	Bowling centers	5	3 163	591	146	62	30.8	—
71399	All other amusement & recreation industries	24	D	D	D	c	D	D
713990	All other amusement & recreation industries	24	D	D	D	c	D	D
LEON COUNTY, FL								
71	Arts, entertainment, & recreation	60	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	20 477	5 922	1 314	673	22.8	17.6
7139	Other amusement & recreation services	36	D	D	D	f	D	D
71391	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
713910	Golf courses & country clubs	5	9 372	2 991	640	234	11.5	—
71394	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
713940	Fitness & recreational sports centers	19	5 779	1 785	491	329	35.3	15.3
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
LEVY COUNTY, FL								
71	Arts, entertainment, & recreation	14	3 218	710	161	57	69.4	12.6
713	Amusement, gambling, & recreation industries	10	2 380	595	136	50	79.2	.4
7139	Other amusement & recreation services	10	2 380	595	136	50	79.2	.4
MADISON COUNTY, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MANATEE COUNTY, FL								
71	Arts, entertainment, & recreation	63	34 146	9 862	1 554	470	56.3	8.9
711	Performing arts, spectator sports, & related industries	16	10 610	3 168	277	28	70.3	—
7112	Spectator sports	6	D	D	D	a	D	D
71121	Spectator sports	6	D	D	D	a	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	47	23 536	6 694	1 277	442	50.0	12.9
7139	Other amusement & recreation services	41	D	D	D	e	D	D
71393	Marinas	9	4 436	1 206	295	50	27.0	17.1
713930	Marinas	9	4 436	1 206	295	50	27.0	17.1
71394	Fitness & recreational sports centers	8	2 495	767	139	86	45.8	40.5
713940	Fitness & recreational sports centers	8	2 495	767	139	86	45.8	40.5
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
MARION COUNTY, FL								
71	Arts, entertainment, & recreation	53	37 865	10 670	2 589	889	14.2	1.2
711	Performing arts, spectator sports, & related industries	20	5 756	1 632	418	118	50.5	—
7112	Spectator sports	16	5 251	1 465	389	105	54.4	—
71121	Spectator sports	16	5 251	1 465	389	105	54.4	—
711219	Other spectator sports	16	5 251	1 465	389	105	54.4	—
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	33	32 109	9 038	2 171	771	7.7	1.4
7131	Amusement parks & arcades	5	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
713910	Golf courses & country clubs	7	5 449	1 534	378	130	4.4	1.4
71394	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0
713940	Fitness & recreational sports centers	9	2 813	860	199	109	6.7	11.0
MARTIN COUNTY, FL								
71	Arts, entertainment, & recreation	56	73 301	18 459	4 855	1 173	31.1	16.5
711	Performing arts, spectator sports, & related industries	14	11 303	1 364	320	111	11.4	12.1
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	42	61 998	17 095	4 535	1 062	34.7	17.3
7139	Other amusement & recreation services	39	D	D	D	g	D	D
71391	Golf courses & country clubs	14	35 019	14 297	3 849	863	5.7	26.1
713910	Golf courses & country clubs	14	35 019	14 297	3 849	863	5.7	26.1
71393	Marinas	13	7 127	1 229	326	80	20.4	20.7
713930	Marinas	13	7 127	1 229	326	80	20.4	20.7
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
MONROE COUNTY, FL								
71	Arts, entertainment, & recreation	106	72 571	23 457	3 535	804	34.2	4.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	91	46 243	11 177	2 843	667	52.2	3.8
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	88	D	D	D	f	D	D
71391	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
713910	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
71393	Marinas	34	21 907	3 723	965	188	59.9	4.4
713930	Marinas	34	21 907	3 723	965	188	59.9	4.4
71394	Fitness & recreational sports centers	18	7 676	2 807	714	213	54.5	4.1
713940	Fitness & recreational sports centers	18	7 676	2 807	714	213	54.5	4.1
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASSAU COUNTY, FL								
71	Arts, entertainment, & recreation	20	7 366	3 300	665	106	58.8	4.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
OKALOOSA COUNTY, FL								
71	Arts, entertainment, & recreation	59	29 964	8 465	1 490	1 283	33.8	8.9
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	27 632	7 689	1 338	1 243	36.0	9.7
7131	Amusement parks & arcades	8	7 514	2 456	232	740	29.7	7.0
7139	Other amusement & recreation services	44	D	D	D	e	D	D
71393	Marinas	10	4 909	1 102	259	53	29.6	12.2
713930	Marinas	10	4 909	1 102	259	53	29.6	12.2
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
713990	All other amusement & recreation industries	15	6 891	1 751	351	182	60.0	18.2
OKEECHOBEE COUNTY, FL								
71	Arts, entertainment, & recreation	7	3 753	535	108	31	68.9	16.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ORANGE COUNTY, FL								
71	Arts, entertainment, & recreation	325	3 314 175	621 821	144 139	32 867	1.9	1.1
711	Performing arts, spectator sports, & related industries	147	222 255	82 599	18 537	1 626	15.9	8.4
7111	Performing arts companies	39	35 898	11 474	2 445	542	9.4	4.4
71111	Theater companies & dinner theaters	15	D	D	D	e	D	D
711110	Theater companies & dinner theaters	15	D	D	D	e	D	D
7111102	Theater companies	13	D	D	D	c	D	D
71113	Musical groups & artists	13	14 000	4 103	1 018	97	12.6	—
711130	Musical groups & artists	13	14 000	4 103	1 018	97	12.6	—
7111309	Other music groups & artists	13	14 000	4 103	1 018	97	12.6	—
71119	Other performing arts companies	9	D	D	D	b	D	D
711190	Other performing arts companies	9	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	b	D	D
7112	Spectator sports	29	93 979	54 214	11 961	301	21.6	2.2
71121	Spectator sports	29	93 979	54 214	11 961	301	21.6	2.2
711211	Sports teams & clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	24	D	D	D	b	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	45 792	6 599	1 322	400	13.6	30.0
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	21	13 770	2 283	536	174	7.3	1.2
71141	Agents/managers for artists, athletes, & other public figures	21	13 770	2 283	536	174	7.3	1.2
711410	Agents/managers for artists, athletes, & other public figures	21	13 770	2 283	536	174	7.3	1.2
7115	Independent artists, writers, & performers	41	32 816	8 029	2 273	209	13.5	3.5
71151	Independent artists, writers, & performers	41	32 816	8 029	2 273	209	13.5	3.5
711510	Independent artists, writers, & performers	41	32 816	8 029	2 273	209	13.5	3.5
712	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
7121	Museums, historical sites, & similar institutions	4	6 267	3 920	954	191	10.5	9.7
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ORANGE COUNTY, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	174	3 085 653	535 302	124 648	31 050	.9	.5
7131	Amusement parks & arcades	29	2 926 536	486 672	114 946	28 035	.1	.1
71311	Amusement & theme parks	14	D	D	D	D	D	D
713110	Amusement & theme parks	14	D	D	D	D	D	D
7131101	Waterparks	4	D	D	D	D	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	D	D	D
71312	Amusement arcades	15	D	D	D	D	D	D
713120	Amusement arcades	15	D	D	D	D	D	D
7139	Other amusement & recreation services	145	159 117	48 630	9 702	3 015	15.8	8.4
71391	Golf courses & country clubs	26	95 513	33 365	6 048	1 711	4.4	4.2
713910	Golf courses & country clubs	26	95 513	33 365	6 048	1 711	4.4	4.2
71394	Fitness & recreational sports centers	44	19 644	5 566	1 299	552	36.8	10.7
713940	Fitness & recreational sports centers	44	19 644	5 566	1 299	552	36.8	10.7
71395	Bowling centers	17	10 992	3 252	856	299	10.6	7.5
713950	Bowling centers	17	10 992	3 252	856	299	10.6	7.5
71399	All other amusement & recreation industries	57	D	D	D	D	D	D
713990	All other amusement & recreation industries	57	D	D	D	D	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	D	D	D
7139904	Miniature golf courses	4	5 754	666	184	66	38.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	D	D	D
OSCEOLA COUNTY, FL								
71	Arts, entertainment, & recreation	65	87 756	24 676	4 486	1 336	9.3	28.5
711	Performing arts, spectator sports, & related industries	11	16 391	3 645	831	304	9.4	3.6
7111	Performing arts companies	7	D	D	D	D	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	D	D
7111103	Dinner theaters	3	D	D	D	D	D	D
713	Amusement, gambling, & recreation industries	54	71 365	21 031	3 655	1 032	9.3	34.2
7131	Amusement parks & arcades	8	31 715	8 775	1 269	303	2.0	63.5
71311	Amusement & theme parks	5	D	D	D	D	D	D
713110	Amusement & theme parks	5	D	D	D	D	D	D
7131101	Waterparks	1	D	D	D	D	D	D
7139	Other amusement & recreation services	46	39 650	12 256	2 386	729	15.0	10.7
71391	Golf courses & country clubs	9	13 816	3 723	785	301	25.0	.1
713910	Golf courses & country clubs	9	13 816	3 723	785	301	25.0	.1
71394	Fitness & recreational sports centers	8	10 686	5 210	877	239	4.3	—
713940	Fitness & recreational sports centers	8	10 686	5 210	877	239	4.3	—
71399	All other amusement & recreation industries	24	13 606	3 051	660	168	11.8	31.1
713990	All other amusement & recreation industries	24	13 606	3 051	660	168	11.8	31.1
7139902	Concession operators of amusement devices & rides	4	1 904	617	135	31	13.3	—
7139904	Miniature golf courses	5	2 751	462	103	40	25.1	55.6
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	D	D	D
PALM BEACH COUNTY, FL								
71	Arts, entertainment, & recreation	436	416 275	125 982	30 050	7 176	18.1	7.8
711	Performing arts, spectator sports, & related industries	165	D	D	D	D	D	D
7111	Performing arts companies	35	D	D	D	D	D	D
71111	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
711110	Theater companies & dinner theaters	9	6 280	2 522	773	193	29.1	5.4
71113	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
711130	Musical groups & artists	22	7 888	1 497	365	74	13.9	6.5
7111309	Other music groups & artists	22	7 888	1 497	365	74	13.9	6.5
7112	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
71121	Spectator sports	35	62 623	23 385	3 910	920	12.0	3.5
711212	Racetracks	2	D	D	D	D	D	D
711219	Other spectator sports	29	25 056	11 673	1 412	107	18.3	8.7
7112191	Professional athletes	16	19 665	10 258	1 100	40	18.3	1.5
7112192	Racing (except racetrack operation)	13	5 391	1 415	312	67	18.1	34.9
7113	Promoters of performing arts, sports, & similar events	16	39 992	6 501	786	132	3.7	24.2
71132	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
711320	Promoters of performing arts, sports, & similar events w/o facil	12	38 468	5 983	585	105	3.1	23.7
7114	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
71141	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
711410	Agents/managers for artists, athletes, & other public figures	21	28 023	2 348	486	77	16.9	2.5
7115	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
71151	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
711510	Independent artists, writers, & performers	58	12 703	3 486	803	121	68.8	5.4
712	Museums, historical sites, & similar institutions	4	D	D	D	D	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PALM BEACH COUNTY, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	267	249 215	83 083	22 035	5 489	19.7	6.8
7131	Amusement parks & arcades	10	10 494	2 481	455	167	7.1	—
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	253	232 254	78 412	21 148	5 164	19.6	7.3
71391	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
713910	Golf courses & country clubs	47	107 276	40 727	10 895	2 473	10.6	6.3
71393	Marinas	30	20 245	3 455	982	190	19.3	7.7
713930	Marinas	30	20 245	3 455	982	190	19.3	7.7
71394	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
713940	Fitness & recreational sports centers	104	78 529	27 564	8 164	2 145	21.3	8.2
71395	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
713950	Bowling centers	7	5 520	1 603	336	107	16.9	8.6
71399	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
713990	All other amusement & recreation industries	65	20 684	5 063	771	249	60.5	8.9
7139902	Concession operators of amusement devices & rides	11	3 548	723	53	21	48.7	—
7139904	Miniature golf courses	6	2 323	888	88	63	13.6	18.4
PASCO COUNTY, FL								
71	Arts, entertainment, & recreation	58	40 652	9 874	2 280	746	35.1	4.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	47	D	D	D	f	D	D
71391	Golf courses & country clubs	14	13 028	4 012	1 007	329	47.9	—
713910	Golf courses & country clubs	14	13 028	4 012	1 007	329	47.9	—
71393	Marinas	8	3 157	497	112	21	36.9	37.7
713930	Marinas	8	3 157	497	112	21	36.9	37.7
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
PINELLAS COUNTY, FL								
71	Arts, entertainment, & recreation	262	202 904	59 322	15 276	4 312	24.8	17.1
711	Performing arts, spectator sports, & related industries	80	49 636	21 376	5 543	1 321	20.0	5.2
7111	Performing arts companies	15	2 924	756	113	25	27.2	8.2
711113	Musical groups & artists	10	2 141	659	97	11	9.4	2.4
711130	Musical groups & artists	10	2 141	659	97	11	9.4	2.4
7111309	Other music groups & artists	10	2 141	659	97	11	9.4	2.4
7112	Spectator sports	20	D	D	D	g	D	D
71121	Spectator sports	20	D	D	D	g	D	D
711212	Racetracks	4	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	31	D	D	D	b	D	D
71151	Independent artists, writers, & performers	31	D	D	D	b	D	D
711510	Independent artists, writers, & performers	31	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	3 074	875	187	42	32.7	40.2
7121	Museums, historical sites, & similar institutions	5	3 074	875	187	42	32.7	40.2
713	Amusement, gambling, & recreation industries	177	150 194	37 071	9 546	2 949	26.2	20.6
7131	Amusement parks & arcades	7	4 035	839	209	112	12.4	—
7132	Gambling industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	163	D	D	D	h	D	D
71391	Golf courses & country clubs	25	40 976	12 007	3 505	981	7.9	24.3
713910	Golf courses & country clubs	25	40 976	12 007	3 505	981	7.9	24.3
71393	Marinas	32	30 365	5 685	1 296	315	51.8	8.1
713930	Marinas	32	30 365	5 685	1 296	315	51.8	8.1
71394	Fitness & recreational sports centers	46	30 200	7 172	1 799	754	21.9	1.8
713940	Fitness & recreational sports centers	46	30 200	7 172	1 799	754	21.9	1.8
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	9	5 604	1 786	427	174	1.9	—
713950	Bowling centers	9	5 604	1 786	427	174	1.9	—
71399	All other amusement & recreation industries	51	D	D	D	e	D	D
713990	All other amusement & recreation industries	51	D	D	D	e	D	D
7139904	Miniature golf courses	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POLK COUNTY, FL								
71	Arts, entertainment, & recreation	81	61 401	19 182	4 889	1 682	21.8	8.2
711	Performing arts, spectator sports, & related industries	22	4 804	1 005	303	123	40.6	26.8
713	Amusement, gambling, & recreation industries	59	56 597	18 177	4 586	1 559	20.2	6.6
7131	Amusement parks & arcades	5	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
713910	Golf courses & country clubs	19	22 930	7 839	2 080	685	16.8	13.8
71394	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
713940	Fitness & recreational sports centers	13	2 377	637	137	84	47.0	14.1
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	c	D	D
713990	All other amusement & recreation industries	15	D	D	D	c	D	D
PUTNAM COUNTY, FL								
71	Arts, entertainment, & recreation	8	948	318	85	38	63.2	-
ST. JOHNS COUNTY, FL								
71	Arts, entertainment, & recreation	48	94 094	20 661	4 703	914	7.9	6.4
711	Performing arts, spectator sports, & related industries	12	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
7121	Museums, historical sites, & similar institutions	8	6 619	1 369	310	88	17.2	49.1
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7139	Other amusement & recreation services	26	D	D	D	f	D	D
71391	Golf courses & country clubs	6	29 386	8 667	2 179	542	1.1	-
713910	Golf courses & country clubs	6	29 386	8 667	2 179	542	1.1	-
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	3 294	849	145	60	26.7	45.2
713940	Fitness & recreational sports centers	8	3 294	849	145	60	26.7	45.2
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
ST. LUCIE COUNTY, FL								
71	Arts, entertainment, & recreation	39	21 838	7 129	1 595	580	27.7	8.7
711	Performing arts, spectator sports, & related industries	4	2 973	1 245	368	177	20.3	57.6
713	Amusement, gambling, & recreation industries	35	18 865	5 884	1 227	403	28.9	1.0
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	7	7 642	3 078	668	185	35.1	-
713910	Golf courses & country clubs	7	7 642	3 078	668	185	35.1	-
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
SANTA ROSA COUNTY, FL								
71	Arts, entertainment, & recreation	20	12 859	4 056	936	428	27.3	1.4
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 703	2 457	594	284	13.6	-
713910	Golf courses & country clubs	5	7 703	2 457	594	284	13.6	-
71394	Fitness & recreational sports centers	7	1 555	428	85	54	100.0	-
713940	Fitness & recreational sports centers	7	1 555	428	85	54	100.0	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SARASOTA COUNTY, FL								
71	Arts, entertainment, & recreation	144	134 853	35 960	8 823	2 311	17.4	8.8
711	Performing arts, spectator sports, & related industries	50	34 298	7 849	1 775	433	36.7	—
7111	Performing arts companies	14	12 084	1 021	240	137	74.3	—
71119	Other performing arts companies	5	D	D	D	b	D	D
711190	Other performing arts companies	5	D	D	D	b	D	D
7111901	Circuses	5	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711219	Other spectator sports	4	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	16	4 733	2 544	554	51	35.1	.1
71151	Independent artists, writers, & performers	16	4 733	2 544	554	51	35.1	.1
711510	Independent artists, writers, & performers	16	4 733	2 544	554	51	35.1	.1
712	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
7121	Museums, historical sites, & similar institutions	5	2 037	552	134	42	79.6	20.4
713	Amusement, gambling, & recreation industries	89	98 518	27 559	6 914	1 836	9.4	11.6
7139	Other amusement & recreation services	87	D	D	D	g	D	D
71391	Golf courses & country clubs	24	49 608	17 522	4 678	1 171	10.0	11.1
713910	Golf courses & country clubs	24	49 608	17 522	4 678	1 171	10.0	11.1
71393	Marinas	16	33 551	4 981	1 224	220	3.4	.6
713930	Marinas	16	33 551	4 981	1 224	220	3.4	.6
71394	Fitness & recreational sports centers	25	9 532	3 350	640	331	17.3	48.1
713940	Fitness & recreational sports centers	25	9 532	3 350	640	331	17.3	48.1
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
SEMINOLE COUNTY, FL								
71	Arts, entertainment, & recreation	127	87 049	23 516	5 915	1 798	16.6	8.9
711	Performing arts, spectator sports, & related industries	45	33 777	8 635	2 421	571	9.8	12.9
7111	Performing arts companies	5	6 481	1 262	453	79	—	—
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
7112	Spectator sports	12	17 151	5 586	1 475	348	1.7	6.4
71121	Spectator sports	12	17 151	5 586	1 475	348	1.7	6.4
711219	Other spectator sports	9	3 740	916	85	15	8.0	6.2
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	82	53 272	14 881	3 494	1 227	20.8	6.3
7139	Other amusement & recreation services	73	D	D	D	g	D	D
71391	Golf courses & country clubs	17	25 198	7 639	1 774	562	9.4	.9
713910	Golf courses & country clubs	17	25 198	7 639	1 774	562	9.4	.9
71394	Fitness & recreational sports centers	26	12 150	2 577	661	330	23.6	2.3
713940	Fitness & recreational sports centers	26	12 150	2 577	661	330	23.6	2.3
71395	Bowling centers	5	D	D	D	b	D	D
713950	Bowling centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
SUMTER COUNTY, FL								
71	Arts, entertainment, & recreation	9	2 778	393	77	38	54.9	3.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	a	D	D
713940	Fitness & recreational sports centers	3	D	D	D	a	D	D
SUWANNEE COUNTY, FL								
71	Arts, entertainment, & recreation	4	876	275	70	19	93.7	6.3
TAYLOR COUNTY, FL								
71	Arts, entertainment, & recreation	5	1 665	280	59	18	70.3	18.4
713	Amusement, gambling, & recreation industries	5	1 665	280	59	18	70.3	18.4
7139	Other amusement & recreation services	5	1 665	280	59	18	70.3	18.4
UNION COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VOLUSIA COUNTY, FL								
71	Arts, entertainment, & recreation	142	156 483	34 037	9 294	2 307	9.9	5.3
711	Performing arts, spectator sports, & related industries	32	D	D	D	f	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7112	Spectator sports	14	D	D	D	f	D	D
71121	Spectator sports	14	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	109	D	D	D	g	D	D
7139	Other amusement & recreation services	100	D	D	D	g	D	D
71391	Golf courses & country clubs	17	D	D	D	f	D	D
713910	Golf courses & country clubs	17	D	D	D	f	D	D
71393	Marinas	11	7 555	1 849	382	111	22.1	10.4
713930	Marinas	11	7 555	1 849	382	111	22.1	10.4
71394	Fitness & recreational sports centers	34	D	D	D	e	D	D
713940	Fitness & recreational sports centers	34	D	D	D	e	D	D
7139405	Roller skating rinks	6	1 450	617	141	125	96.0	—
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	31	D	D	D	c	D	D
713990	All other amusement & recreation industries	31	D	D	D	c	D	D
7139904	Miniature golf courses	7	2 226	354	73	38	99.3	.7
WAKULLA COUNTY, FL								
71	Arts, entertainment, & recreation	8	6 060	794	170	45	17.5	51.9
713	Amusement, gambling, & recreation industries	8	6 060	794	170	45	17.5	51.9
7139	Other amusement & recreation services	8	6 060	794	170	45	17.5	51.9
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
WALTON COUNTY, FL								
71	Arts, entertainment, & recreation	6	3 831	1 139	206	68	38.0	—
713	Amusement, gambling, & recreation industries	6	3 831	1 139	206	68	38.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
WASHINGTON COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALACHUA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ALTAMONTE SPRINGS, FL								
71	Arts, entertainment, & recreation	17	9 072	2 137	413	164	9.1	.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	6 323	1 433	353	148	3.6	.1
71394	Fitness & recreational sports centers	6	4 578	912	223	99	4.9	—
713940	Fitness & recreational sports centers	6	4 578	912	223	99	4.9	—
APOPKA, FL								
71	Arts, entertainment, & recreation	7	3 461	862	251	86	28.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ARCADIA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ATLANTIC BEACH, FL *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
AUBURNDALE, FL								
71	Arts, entertainment, & recreation	4	831	223	47	22	8.4	27.0
AVENTURA, FL *								
71	Arts, entertainment, & recreation	18	9 747	1 919	344	102	42.6	2.4
711	Performing arts, spectator sports, & related industries	8	3 056	887	168	39	79.9	7.0
713	Amusement, gambling, & recreation industries	10	6 691	1 032	176	63	25.5	.3
7139	Other amusement & recreation services	7	6 312	954	160	55	24.4	.3
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
AVON PARK, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BAL HARBOUR, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
BARTOW, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BAY HARBOR ISLANDS, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEAIR, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLE GLADE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVIEW, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BISCAYNE PARK, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOCA RATON, FL								
71	Arts, entertainment, & recreation	76	73 620	23 055	5 270	1 502	16.4	4.9
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7111	Performing arts companies	5	4 385	1 958	453	133	15.3	3.1
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
71110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	53 110	17 794	4 486	1 299	11.8	5.2
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	43	D	D	D	g	D	D
71391	Golf courses & country clubs	6	19 713	7 333	1 956	390	6.7	—
713910	Golf courses & country clubs	6	19 713	7 333	1 956	390	6.7	—
71394	Fitness & recreational sports centers	25	19 760	6 746	1 762	652	8.2	6.1
713940	Fitness & recreational sports centers	25	19 760	6 746	1 762	652	8.2	6.1
BONIFAY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOYNTON BEACH, FL								
71	Arts, entertainment, & recreation	15	6 584	867	66	26	70.1	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	a	D	D
7139	Other amusement & recreation services	11	D	D	D	a	D	D
71399	All other amusement & recreation industries	6	3 003	588	19	6	39.4	—
713990	All other amusement & recreation industries	6	3 003	588	19	6	39.4	—
7139902	Concession operators of amusement devices & rides	3	2 056	495	1	1	D	—
BRADENTON, FL								
71	Arts, entertainment, & recreation	13	4 353	1 444	185	37	23.6	.8
713	Amusement, gambling, & recreation industries	9	3 131	413	110	31	16.2	1.1
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
BROOKSVILLE, FL								
71	Arts, entertainment, & recreation	5	5 866	1 749	433	145	7.5	—
713	Amusement, gambling, & recreation industries	5	5 866	1 749	433	145	7.5	—
7139	Other amusement & recreation services	5	5 866	1 749	433	145	7.5	—
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
CALLAWAY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
CAPE CANAVERAL, FL								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
CAPE CORAL, FL								
71	Arts, entertainment, & recreation	23	12 003	2 581	604	228	18.2	8.8
713	Amusement, gambling, & recreation industries	19	11 732	2 474	594	225	17.4	7.9
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 916	536	117	48	7.3	43.2
713990	All other amusement & recreation industries	5	1 916	536	117	48	7.3	43.2

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
CASSELBERRY, FL								
71	Arts, entertainment, & recreation	13	8 911	2 124	504	190	19.7	18.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	1 762	461	109	36	70.4	8.3
713990	All other amusement & recreation industries	4	1 762	461	109	36	70.4	8.3
CHIPLEY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CLEARWATER, FL								
71	Arts, entertainment, & recreation	40	28 340	7 552	1 762	512	15.8	8.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	24 640	6 388	1 508	473	14.5	.4
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71391	Golf courses & country clubs	4	9 099	2 787	696	206	1.2	—
713910	Golf courses & country clubs	4	9 099	2 787	696	206	1.2	—
71394	Fitness & recreational sports centers	7	6 321	1 502	376	112	5.3	1.4
713940	Fitness & recreational sports centers	7	6 321	1 502	376	112	5.3	1.4
71399	All other amusement & recreation industries	14	6 364	1 333	263	100	49.2	—
713990	All other amusement & recreation industries	14	6 364	1 333	263	100	49.2	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 549	822	184	60	23.7	—
CLERMONT, FL								
71	Arts, entertainment, & recreation	7	1 256	237	69	40	66.2	20.9
CLEWISTON, FL								
71	Arts, entertainment, & recreation	5	3 744	565	150	51	8.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
COCOA, FL								
71	Arts, entertainment, & recreation	7	1 872	585	150	48	70.7	—
COCOA BEACH, FL								
71	Arts, entertainment, & recreation	4	1 832	453	86	30	40.6	—
COCONUT CREEK, FL								
71	Arts, entertainment, & recreation	7	1 087	169	43	21	66.5	25.9
COOPER CITY, FL								
71	Arts, entertainment, & recreation	8	3 997	627	97	42	73.2	12.1
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
CORAL GABLES, FL								
71	Arts, entertainment, & recreation	27	25 550	4 902	961	347	4.4	4.0
711	Performing arts, spectator sports, & related industries	13	19 158	3 057	589	225	1.4	.8
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	14	6 392	1 845	372	122	13.5	13.6
7139	Other amusement & recreation services	14	6 392	1 845	372	122	13.5	13.6
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	2 719	801	139	17	4.8	29.2
713990	All other amusement & recreation industries	4	2 719	801	139	17	4.8	29.2

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							From administrative records ¹	Estimated ²
CORAL SPRINGS, FL								
71	Arts, entertainment, & recreation	46	33 506	9 969	2 190	731	12.4	15.3
711	Performing arts, spectator sports, & related industries	21	14 410	3 760	769	248	12.3	29.1
7113	Promoters of performing arts, sports, & similar events	6	9 091	2 029	552	217	11.8	44.4
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	25	19 096	6 209	1 421	483	12.5	4.9
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	4	8 295	2 751	688	253	—	8.2
713910	Golf courses & country clubs	4	8 295	2 751	688	253	—	8.2
71394	Fitness & recreational sports centers	13	8 439	2 796	557	163	22.6	.3
713940	Fitness & recreational sports centers	13	8 439	2 796	557	163	22.6	.3
CRESTVIEW, FL								
71	Arts, entertainment, & recreation	3	430	89	25	18	D	—
CRYSTAL RIVER, FL								
71	Arts, entertainment, & recreation	6	1 175	367	78	32	35.1	—
DADE CITY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
DANIA, FL								
71	Arts, entertainment, & recreation	27	32 229	11 099	2 938	655	32.4	12.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	e	D	D
7112	Spectator sports	3	D	D	D	e	D	D
71121	Spectator sports	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	11	12 529	2 852	662	120	43.8	—
713930	Marinas	11	12 529	2 852	662	120	43.8	—
71399	All other amusement & recreation industries	5	1 970	303	71	30	83.1	16.9
713990	All other amusement & recreation industries	5	1 970	303	71	30	83.1	16.9
DAVIE, FL								
71	Arts, entertainment, & recreation	33	99 714	49 548	9 005	439	3.6	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	22	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	5 383	831	173	83	16.1	5.5
713940	Fitness & recreational sports centers	8	5 383	831	173	83	16.1	5.5
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	1 535	235	58	13	19.9	—
713990	All other amusement & recreation industries	5	1 535	235	58	13	19.9	—
DAYTONA BEACH, FL								
71	Arts, entertainment, & recreation	29	101 047	17 932	5 721	1 007	2.8	6.5
711	Performing arts, spectator sports, & related industries	9	89 734	15 055	5 023	629	1.1	6.1
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112122	Auto racetrack operation	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
DAYTONA BEACH SHORES, FL								
71	Arts, entertainment, & recreation	6	2 014	421	85	42	81.5	7.1
713	Amusement, gambling, & recreation industries	6	2 014	421	85	42	81.5	7.1
7139	Other amusement & recreation services	6	2 014	421	85	42	81.5	7.1
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
DE BARY, FL *								
71	Arts, entertainment, & recreation	5	2 882	1 061	245	81	8.8	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
DEERFIELD BEACH, FL								
71	Arts, entertainment, & recreation	23	120 394	12 967	3 289	325	2.3	2.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
DE LAND, FL								
71	Arts, entertainment, & recreation	13	10 489	1 958	369	134	8.2	9.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 529	597	148	39	14.5	52.8
713940	Fitness & recreational sports centers	6	1 529	597	148	39	14.5	52.8
DELRAY BEACH, FL								
71	Arts, entertainment, & recreation	23	9 611	4 286	1 244	247	36.5	6.1
713	Amusement, gambling, & recreation industries	19	9 099	4 209	1 242	246	32.9	6.5
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 192	1 433	354	83	35.3	.2
713940	Fitness & recreational sports centers	9	3 192	1 433	354	83	35.3	.2
DELTONA, FL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DESTIN, FL								
71	Arts, entertainment, & recreation	16	10 410	3 125	414	812	45.8	3.4
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	1	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	c	D	D
713990	All other amusement & recreation industries	5	D	D	D	c	D	D
DUNEDIN, FL								
71	Arts, entertainment, & recreation	9	4 742	1 284	272	121	13.4	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
EDGEWATER, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
EUSTIS, FL								
71	Arts, entertainment, & recreation	5	571	186	62	43	71.6	3.9
FERNANDINA BEACH, FL								
71	Arts, entertainment, & recreation	9	1 442	291	51	27	100.0	—
FLAGLER BEACH, FL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FORT LAUDERDALE, FL								
71	Arts, entertainment, & recreation	117	116 700	52 163	16 350	1 481	14.6	9.8
711	Performing arts, spectator sports, & related industries	40	60 298	35 450	12 285	451	7.6	9.5
7111	Performing arts companies	12	7 158	2 314	535	122	17.1	—
71111	Theater companies & dinner theaters	4	2 208	583	270	42	41.4	—
711110	Theater companies & dinner theaters	4	2 208	583	270	42	41.4	—
71119	Other performing arts companies	6	D	D	D	b	D	D
711190	Other performing arts companies	6	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	b	D	D
7112	Spectator sports	7	41 654	29 301	10 826	196	4.7	7.4
71121	Spectator sports	7	41 654	29 301	10 826	196	4.7	7.4
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	D	D	D	g	D	D
7139	Other amusement & recreation services	71	D	D	D	f	D	D
71391	Golf courses & country clubs	4	11 978	4 131	983	212	18.5	—
713910	Golf courses & country clubs	4	11 978	4 131	983	212	18.5	—
71393	Marinas	28	23 599	5 695	1 488	308	8.0	13.3
713930	Marinas	28	23 599	5 695	1 488	308	8.0	13.3
71394	Fitness & recreational sports centers	22	11 606	4 486	1 078	350	32.2	3.7
713940	Fitness & recreational sports centers	22	11 606	4 486	1 078	350	32.2	3.7
71399	All other amusement & recreation industries	14	D	D	D	c	D	D
713990	All other amusement & recreation industries	14	D	D	D	c	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
FORT MEADE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FORT MYERS, FL								
71	Arts, entertainment, & recreation	19	14 010	4 403	1 270	483	37.1	2.8
711	Performing arts, spectator sports, & related industries	4	5 639	2 380	776	309	6.8	—
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	8 371	2 023	494	174	57.5	4.6
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	5 093	1 271	313	128	71.5	7.6
713940	Fitness & recreational sports centers	7	5 093	1 271	313	128	71.5	7.6
7139405	Roller skating rinks	2	D	D	D	b	D	D
FORT PIERCE, FL								
71	Arts, entertainment, & recreation	9	5 407	1 558	265	71	9.5	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
FORT WALTON BEACH, FL								
71	Arts, entertainment, & recreation	15	4 392	1 252	220	107	26.5	20.4
713	Amusement, gambling, & recreation industries	15	4 392	1 252	220	107	26.5	20.4
7139	Other amusement & recreation services	11	D	D	D	b	D	D
GAINESVILLE, FL								
71	Arts, entertainment, & recreation	35	18 790	4 662	1 112	523	20.2	3.8
711	Performing arts, spectator sports, & related industries	9	6 124	879	205	37	18.7	—
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	12 666	3 783	907	486	20.9	5.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	5 974	2 096	502	297	21.3	5.4
713940	Fitness & recreational sports centers	12	5 974	2 096	502	297	21.3	5.4
GREENACRES, FL								
71	Arts, entertainment, & recreation	6	3 216	902	256	113	—	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D

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GREEN COVE SPRINGS, FL								
71	Arts, entertainment, & recreation	5	1 925	440	94	27	100.0	—
713	Amusement, gambling, & recreation industries	5	1 925	440	94	27	100.0	—
7139	Other amusement & recreation services	5	1 925	440	94	27	100.0	—
GULF BREEZE, FL								
71	Arts, entertainment, & recreation	4	5 539	1 881	399	208	2.1	—
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
GULFPORT, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
HAINES CITY, FL								
71	Arts, entertainment, & recreation	3	3 398	1 093	341	86	D	64.0
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
HALLANDALE, FL								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	f	D	D
7112	Spectator sports	6	D	D	D	f	D	D
71121	Spectator sports	6	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	3 648	777	196	63	77.0	9.0
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
HIALEAH, FL								
71	Arts, entertainment, & recreation	31	30 097	5 769	1 354	282	9.8	8.0
711	Performing arts, spectator sports, & related industries	14	25 895	4 959	1 194	205	4.9	6.9
7112	Spectator sports	10	24 746	4 726	1 155	199	2.0	7.2
71121	Spectator sports	10	24 746	4 726	1 155	199	2.0	7.2
711212	Racetracks	2	D	D	D	c	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	4 202	810	160	77	40.5	15.1
7139	Other amusement & recreation services	14	3 703	723	139	64	39.1	17.1
71394	Fitness & recreational sports centers	9	2 195	510	117	54	19.5	6.6
713940	Fitness & recreational sports centers	9	2 195	510	117	54	19.5	6.6
HIALEAH GARDENS, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
HIGHLAND BEACH, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOLLY HILL, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOLLYWOOD, FL								
71	Arts, entertainment, & recreation	72	103 456	18 259	4 328	1 419	7.2	72.0
711	Performing arts, spectator sports, & related industries	38	13 828	3 098	618	176	12.1	28.9
7111	Performing arts companies	8	3 674	755	157	60	6.0	—
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	b	D	D
7112	Spectator sports	17	5 675	1 823	383	92	15.0	65.8
71121	Spectator sports	17	5 675	1 823	383	92	15.0	65.8
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	89 628	15 161	3 710	1 243	6.4	78.7
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71329	Other gambling industries	2	D	D	D	f	D	D
713290	Other gambling industries	2	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	f	D	D
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	2 501	641	147	74	56.7	7.2
713940	Fitness & recreational sports centers	10	2 501	641	147	74	56.7	7.2
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
HOLMES BEACH, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOMESTEAD, FL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
INDIALANTIC, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
INDIAN HARBOUR BEACH, FL								
71	Arts, entertainment, & recreation	4	1 482	321	77	16	—	14.6
INDIAN ROCKS BEACH, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
INVERNESS, FL								
71	Arts, entertainment, & recreation	4	1 772	281	64	31	92.9	7.1
713	Amusement, gambling, & recreation industries	4	1 772	281	64	31	92.9	7.1
7139	Other amusement & recreation services	4	1 772	281	64	31	92.9	7.1

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSONVILLE, FL (CC) *								
71	Arts, entertainment, & recreation	173	187 580	94 311	26 855	2 808	11.2	4.6
711	Performing arts, spectator sports, & related industries	42	109 284	72 079	21 303	684	4.9	3.5
7112	Spectator sports	15	D	D	D	e	D	D
71121	Spectator sports	15	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	131	78 296	22 232	5 552	2 124	20.1	6.3
7131	Amusement parks & arcades	7	3 081	777	271	104	—	10.5
71312	Amusement arcades	7	3 081	777	271	104	—	10.5
713120	Amusement arcades	7	3 081	777	271	104	—	10.5
7139	Other amusement & recreation services	124	75 215	21 455	5 281	2 020	20.9	6.1
71391	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
713910	Golf courses & country clubs	14	24 458	8 046	2 017	578	8.8	4.5
71393	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
713930	Marinas	18	17 779	4 178	1 074	248	1.9	4.9
71394	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
713940	Fitness & recreational sports centers	46	15 011	4 602	1 041	776	44.4	8.2
7139405	Roller skating rinks	6	D	D	D	b	D	D
71395	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
713950	Bowling centers	11	7 188	2 363	584	228	10.9	4.5
71399	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
713990	All other amusement & recreation industries	35	10 779	2 266	565	190	53.9	9.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	13	4 913	1 013	232	68	38.7	12.9
JACKSONVILLE CITY (BALANCE), FL *								
71	Arts, entertainment, & recreation	157	177 919	91 536	26 187	2 350	10.0	4.0
711	Performing arts, spectator sports, & related industries	38	107 967	71 997	21 281	676	3.8	3.4
7112	Spectator sports	14	D	D	D	e	D	D
71121	Spectator sports	14	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	119	69 952	19 539	4 906	1 674	19.6	4.9
7131	Amusement parks & arcades	7	3 081	777	271	104	—	10.5
71312	Amusement arcades	7	3 081	777	271	104	—	10.5
713120	Amusement arcades	7	3 081	777	271	104	—	10.5
7139	Other amusement & recreation services	112	66 871	18 762	4 635	1 570	20.5	4.6
71391	Golf courses & country clubs	12	D	D	D	f	D	D
713910	Golf courses & country clubs	12	D	D	D	f	D	D
71393	Marinas	17	D	D	D	c	D	D
713930	Marinas	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	41	12 367	3 608	815	451	45.2	.7
713940	Fitness & recreational sports centers	41	12 367	3 608	815	451	45.2	.7
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	32	10 048	2 134	533	177	54.1	7.0
713990	All other amusement & recreation industries	32	10 048	2 134	533	177	54.1	7.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	D	D	D	b	D	D
JACKSONVILLE BEACH, FL *								
71	Arts, entertainment, & recreation	10	4 771	1 335	339	322	9.9	32.9
713	Amusement, gambling, & recreation industries	9	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JUPITER, FL								
71	Arts, entertainment, & recreation	28	42 107	16 026	2 599	420	10.8	21.0
711	Performing arts, spectator sports, & related industries	11	27 677	11 042	1 124	93	3.2	31.0
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	a	D	D
71121	Spectator sports	3	D	D	D	a	D	D
711219	Other spectator sports	3	D	D	D	a	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	14 430	4 984	1 475	327	25.3	1.7
7139	Other amusement & recreation services	17	14 430	4 984	1 475	327	25.3	1.7
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 284	540	138	74	32.0	1.2
713940	Fitness & recreational sports centers	6	2 284	540	138	74	32.0	1.2
KENNETH CITY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
KEY BISCAYNE, FL								
71	Arts, entertainment, & recreation	4	2 078	1 112	101	8	9.5	-
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
KEY WEST, FL								
71	Arts, entertainment, & recreation	29	36 423	14 802	1 276	293	28.7	3.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	b	D	D
712120	Historical sites	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	10 562	2 555	590	160	96.2	-
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71393	Marinas	6	4 499	963	217	44	100.0	-
713930	Marinas	6	4 499	963	217	44	100.0	-
71394	Fitness & recreational sports centers	6	2 679	774	200	77	100.0	-
713940	Fitness & recreational sports centers	6	2 679	774	200	77	100.0	-
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KISSIMMEE, FL								
71	Arts, entertainment, & recreation	34	52 929	15 981	3 149	1 065	7.9	4.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	c	D	D
71311	Amusement & theme parks	2	D	D	D	c	D	D
713110	Amusement & theme parks	2	D	D	D	c	D	D
7131101	Waterparks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	f	D	D
71391	Golf courses & country clubs	4	8 223	2 500	475	226	17.2	—
713910	Golf courses & country clubs	4	8 223	2 500	475	226	17.2	—
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
LA BELLE, FL								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
LADY LAKE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LAKE CITY, FL								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
LAKE CLARKE SHORES, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKELAND, FL								
71	Arts, entertainment, & recreation	24	12 214	3 515	818	321	27.1	5.4
711	Performing arts, spectator sports, & related industries	5	1 581	293	54	16	51.7	37.7
713	Amusement, gambling, & recreation industries	19	10 633	3 222	764	305	23.5	.6
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	3	5 136	1 684	412	126	—	—
713910	Golf courses & country clubs	3	5 136	1 684	412	126	—	—
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
LAKE MARY, FL								
71	Arts, entertainment, & recreation	7	3 413	790	195	77	10.1	10.2
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
LAKE PARK, FL								
71	Arts, entertainment, & recreation	4	1 260	369	92	23	89.8	10.2
LAKE WALES, FL								
71	Arts, entertainment, & recreation	5	3 665	1 445	439	123	14.9	26.7
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LAKE WORTH, FL								
71	Arts, entertainment, & recreation	9	10 736	4 363	1 233	282	19.7	4.9
713	Amusement, gambling, & recreation industries	6	10 499	4 240	1 215	280	18.3	5.0
7139	Other amusement & recreation services	6	10 499	4 240	1 215	280	18.3	5.0
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
LANTANA, FL								
71	Arts, entertainment, & recreation	4	1 722	383	243	16	11.3	5.1
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
LARGO, FL								
71	Arts, entertainment, & recreation	16	4 998	1 319	334	114	36.8	22.3
713	Amusement, gambling, & recreation industries	10	3 886	1 057	271	93	42.0	5.9
7139	Other amusement & recreation services	9	D	D	D	b	D	D
LAUDERDALE-BY-THE-SEA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAUDERDALE LAKES, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAUDERHILL, FL								
71	Arts, entertainment, & recreation	11	4 073	2 103	503	139	19.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
LEESBURG, FL								
71	Arts, entertainment, & recreation	6	3 044	1 043	252	78	58.6	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
LIGHTHOUSE POINT, FL								
71	Arts, entertainment, & recreation	6	5 617	1 848	507	71	46.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	3	3 960	1 693	470	63	D	—
713930	Marinas	3	3 960	1 693	470	63	D	—
LIVE OAK, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LONGBOAT KEY, FL *								
71	Arts, entertainment, & recreation	4	8 138	1 846	450	105	7.7	—
713	Amusement, gambling, & recreation industries	4	8 138	1 846	450	105	7.7	—
7139	Other amusement & recreation services	4	8 138	1 846	450	105	7.7	—
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
LONGBOAT KEY, FL (MANATEE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LONGBOAT KEY, FL (SARASOTA COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
LONGWOOD, FL								
71	Arts, entertainment, & recreation	16	10 968	3 221	993	312	22.2	3.6
711	Performing arts, spectator sports, & related industries	8	7 178	1 781	637	196	24.9	4.1
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	3 790	1 440	356	116	17.0	2.8
7139	Other amusement & recreation services	6	D	D	D	c	D	D
MACCLENNY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MADEIRA BEACH, FL								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7132	Gambling industries	3	D	D	D	c	D	D
MADISON, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MAITLAND, FL								
71	Arts, entertainment, & recreation	7	2 201	382	97	26	98.6	—
MARGATE, FL								
71	Arts, entertainment, & recreation	19	9 179	2 593	630	194	11.2	5.1
711	Performing arts, spectator sports, & related industries	9	1 372	288	54	22	48.5	22.9
713	Amusement, gambling, & recreation industries	10	7 807	2 305	576	172	4.7	1.9
7139	Other amusement & recreation services	9	D	D	D	c	D	D
MARIANNA, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
MARY ESTHER, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MELBOURNE, FL								
71	Arts, entertainment, & recreation	22	15 732	3 551	903	360	26.3	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
MIAMI, FL								
71	Arts, entertainment, & recreation	123	470 151	146 475	28 255	2 733	5.9	7.0
711	Performing arts, spectator sports, & related industries	62	284 257	122 652	22 114	1 909	6.6	4.7
7111	Performing arts companies	7	D	D	D	a	D	D
71113	Musical groups & artists	4	3 375	444	65	17	—	11.0
711130	Musical groups & artists	4	3 375	444	65	17	—	11.0
7111309	Other music groups & artists	4	3 375	444	65	17	—	11.0
7112	Spectator sports	21	201 900	110 630	20 292	1 364	1.6	6.1
71121	Spectator sports	21	201 900	110 630	20 292	1 364	1.6	6.1
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	68 442	7 147	900	452	17.7	.6
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	c	D	D
7115	Independent artists, writers, & performers	18	9 345	4 278	821	67	34.8	2.1
71151	Independent artists, writers, & performers	18	9 345	4 278	821	67	34.8	2.1
711510	Independent artists, writers, & performers	18	9 345	4 278	821	67	34.8	2.1
712	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIAMI, FL—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7132	Gambling industries	3	D	D	D	c	D	D
71321	Casinos (except casino hotels)	2	D	D	D	c	D	D
713210	Casinos (except casino hotels)	2	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	55	D	D	D	e	D	D
71393	Marinas	16	D	D	D	b	D	D
713930	Marinas	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	4 360	911	248	74	74.4	5.4
713990	All other amusement & recreation industries	14	4 360	911	248	74	74.4	5.4
MIAMI BEACH, FL								
71	Arts, entertainment, & recreation	56	51 039	10 752	2 363	409	17.5	31.8
711	Performing arts, spectator sports, & related industries	34	32 313	7 399	1 540	182	19.9	7.0
7111	Performing arts companies	5	3 511	792	111	33	2.9	40.8
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	14 575	4 467	1 109	95	19.7	—
71132	Promoters of performing arts, sports, & similar events w/o facil	7	14 575	4 467	1 109	95	19.7	—
711320	Promoters of performing arts, sports, & similar events w/o facil	7	14 575	4 467	1 109	95	19.7	—
7114	Agents/managers for artists, athletes, & other public figures	11	10 725	1 407	233	33	6.1	3.7
71141	Agents/managers for artists, athletes, & other public figures	11	10 725	1 407	233	33	6.1	3.7
711410	Agents/managers for artists, athletes, & other public figures	11	10 725	1 407	233	33	6.1	3.7
713	Amusement, gambling, & recreation industries	22	18 726	3 353	823	227	13.3	74.6
7132	Gambling industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
MIAMI SHORES, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MIAMI SPRINGS, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MILTON, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MIRAMAR, FL								
71	Arts, entertainment, & recreation	7	1 013	383	80	25	65.4	—
MOUNT DORA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MULBERRY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NAPLES, FL								
71	Arts, entertainment, & recreation	44	35 256	10 902	3 245	664	21.7	6.7
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
711219	Other spectator sports	1	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	26 727	9 498	3 012	603	25.5	4.7
7139	Other amusement & recreation services	30	26 727	9 498	3 012	603	25.5	4.7
71391	Golf courses & country clubs	8	17 740	7 266	2 307	451	25.7	6.4
713910	Golf courses & country clubs	8	17 740	7 266	2 307	451	25.7	6.4
71393	Marinas	11	5 450	1 238	394	68	22.5	1.9
713930	Marinas	11	5 450	1 238	394	68	22.5	1.9
71394	Fitness & recreational sports centers	7	2 486	654	190	44	19.6	.5
713940	Fitness & recreational sports centers	7	2 486	654	190	44	19.6	.5
NEPTUNE BEACH, FL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEW PORT RICHEY, FL								
71	Arts, entertainment, & recreation	7	1 090	244	48	27	55.9	7.3
NEW SMYRNA BEACH, FL								
71	Arts, entertainment, & recreation	10	5 328	1 645	418	120	13.3	.1
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
NICEVILLE, FL								
71	Arts, entertainment, & recreation	5	783	241	56	43	79.1	20.9
NORTH BAY VILLAGE, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
NORTH LAUDERDALE, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH MIAMI, FL								
71	Arts, entertainment, & recreation	23	8 103	1 795	490	117	11.0	39.7
711	Performing arts, spectator sports, & related industries	13	3 976	750	254	34	8.2	41.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 985	611	137	54	24.4	29.0
713940	Fitness & recreational sports centers	5	1 985	611	137	54	24.4	29.0
NORTH MIAMI BEACH, FL								
71	Arts, entertainment, & recreation	16	28 086	6 949	1 679	344	3.9	10.5
711	Performing arts, spectator sports, & related industries	7	4 358	861	116	13	22.5	—
713	Amusement, gambling, & recreation industries	9	23 728	6 088	1 563	331	.5	12.4
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NORTH PALM BEACH, FL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
NORTH PORT, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
OAKLAND PARK, FL								
71	Arts, entertainment, & recreation	13	24 914	3 555	421	155	3.0	90.9
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
OCALA, FL								
71	Arts, entertainment, & recreation	16	7 703	1 849	442	204	15.1	4.0
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
OCOOE, FL								
71	Arts, entertainment, & recreation	4	5 090	1 453	339	86	—	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
OKEECHOBEE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLDSMAR, FL								
71	Arts, entertainment, & recreation	7	2 810	759	161	68	97.3	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
OPA-LOCKA, FL								
71	Arts, entertainment, & recreation	4	841	235	48	17	—	8.2
ORANGE CITY, FL								
71	Arts, entertainment, & recreation	7	2 164	721	183	58	45.4	5.1
713	Amusement, gambling, & recreation industries	7	2 164	721	183	58	45.4	5.1
7139	Other amusement & recreation services	7	2 164	721	183	58	45.4	5.1
ORANGE PARK, FL								
71	Arts, entertainment, & recreation	8	13 315	4 859	1 567	411	6.9	.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
ORLANDO, FL								
71	Arts, entertainment, & recreation	122	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	57	135 914	62 249	14 034	820	9.2	2.4
7111	Performing arts companies	17	14 136	4 363	953	298	8.3	9.8
71111	Theater companies & dinner theaters	8	8 372	2 878	681	243	3.4	—
711110	Theater companies & dinner theaters	8	8 372	2 878	681	243	3.4	—
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	17 984	1 555	314	63	24.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	7	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	7	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	7	D	D	D	c	D	D
7115	Independent artists, writers, & performers	15	20 539	3 945	984	83	9.6	5.3
71151	Independent artists, writers, & performers	15	20 539	3 945	984	83	9.6	5.3
711510	Independent artists, writers, & performers	15	20 539	3 945	984	83	9.6	5.3
713	Amusement, gambling, & recreation industries	63	D	D	D	i	D	D
7131	Amusement parks & arcades	10	D	D	D	i	D	D
71311	Amusement & theme parks	4	D	D	D	i	D	D
713110	Amusement & theme parks	4	D	D	D	i	D	D
7131101	Waterparks	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
7139	Other amusement & recreation services	53	33 442	9 489	2 370	658	21.3	24.0
71391	Golf courses & country clubs	4	8 134	3 813	932	194	7.9	47.4
713910	Golf courses & country clubs	4	8 134	3 813	932	194	7.9	47.4
71394	Fitness & recreational sports centers	17	9 036	1 939	472	166	15.1	19.7
713940	Fitness & recreational sports centers	17	9 036	1 939	472	166	15.1	19.7
71395	Bowling centers	6	2 985	796	198	81	14.6	21.3
713950	Bowling centers	6	2 985	796	198	81	14.6	21.3
71399	All other amusement & recreation industries	26	13 287	2 941	768	217	35.3	13.1
713990	All other amusement & recreation industries	26	13 287	2 941	768	217	35.3	13.1
ORMOND BEACH, FL								
71	Arts, entertainment, & recreation	23	9 005	2 843	712	277	28.5	2.5
711	Performing arts, spectator sports, & related industries	5	1 823	314	53	16	6.5	11.3
713	Amusement, gambling, & recreation industries	18	7 182	2 529	659	261	34.1	.2
7139	Other amusement & recreation services	18	7 182	2 529	659	261	34.1	.2
71394	Fitness & recreational sports centers	9	2 526	907	231	114	56.5	—
713940	Fitness & recreational sports centers	9	2 526	907	231	114	56.5	—
OVIEDO, FL								
71	Arts, entertainment, & recreation	7	8 119	1 783	553	158	17.8	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PALATKA, FL								
71	Arts, entertainment, & recreation	5	543	175	48	27	35.7	—
PALM BAY, FL								
71	Arts, entertainment, & recreation	13	5 189	1 202	249	119	79.9	20.1
713	Amusement, gambling, & recreation industries	13	5 189	1 202	249	119	79.9	20.1
7139	Other amusement & recreation services	13	5 189	1 202	249	119	79.9	20.1

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							From administrative records ¹	Estimated ²
PALM BEACH, FL								
71	Arts, entertainment, & recreation	15	18 795	4 649	1 622	244	27.1	6.5
711	Performing arts, spectator sports, & related industries	8	12 170	1 652	374	74	—	5.0
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	6 625	2 997	1 248	170	77.0	9.5
7139	Other amusement & recreation services	7	6 625	2 997	1 248	170	77.0	9.5
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
PALM BEACH GARDENS, FL								
71	Arts, entertainment, & recreation	20	19 494	4 190	546	268	29.9	3.1
711	Performing arts, spectator sports, & related industries	9	10 940	1 888	295	93	45.4	2.5
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	8 554	2 302	251	175	10.0	3.8
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 860	364	99	39	5.8	1.3
713940	Fitness & recreational sports centers	4	2 860	364	99	39	5.8	1.3
PALMETTO, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PANAMA CITY, FL								
71	Arts, entertainment, & recreation	24	10 363	2 559	614	271	28.5	9.8
713	Amusement, gambling, & recreation industries	21	10 036	2 501	597	267	27.0	9.4
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	3 212	678	111	35	42.8	25.2
713990	All other amusement & recreation industries	7	3 212	678	111	35	42.8	25.2
PANAMA CITY BEACH, FL								
71	Arts, entertainment, & recreation	27	31 620	6 839	1 215	623	21.3	—
713	Amusement, gambling, & recreation industries	24	D	D	D	f	D	D
7131	Amusement parks & arcades	5	9 991	3 120	462	347	10.4	—
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
PARKER, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
PARKLAND, FL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
PEMBROKE PARK, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PEMBROKE PINES, FL								
71	Arts, entertainment, & recreation	37	19 812	4 951	1 191	392	14.7	4.4
711	Performing arts, spectator sports, & related industries	20	4 089	1 313	270	84	47.7	12.2
7112	Spectator sports	9	2 817	889	198	66	47.4	2.9
71121	Spectator sports	9	2 817	889	198	66	47.4	2.9
711219	Other spectator sports	9	2 817	889	198	66	47.4	2.9
713	Amusement, gambling, & recreation industries	17	15 723	3 638	921	308	6.1	2.4
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	9 245	1 194	282	116	9.6	4.1
713940	Fitness & recreational sports centers	8	9 245	1 194	282	116	9.6	4.1
PENSACOLA, FL								
71	Arts, entertainment, & recreation	31	25 352	4 478	1 074	392	45.5	2.3
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	2 955	1 020	252	132	44.9	.2
713940	Fitness & recreational sports centers	8	2 955	1 020	252	132	44.9	.2
PERRY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PINECREST, FL *								
71	Arts, entertainment, & recreation	9	1 624	449	87	20	73.8	.6
PINELLAS PARK, FL								
71	Arts, entertainment, & recreation	15	7 478	2 009	469	135	16.3	1.4
713	Amusement, gambling, & recreation industries	11	5 717	1 386	330	101	21.3	—
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	1 424	458	93	54	29.9	—
713940	Fitness & recreational sports centers	4	1 424	458	93	54	29.9	—
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
PLANTATION, FL								
71	Arts, entertainment, & recreation	33	17 891	4 580	1 276	320	30.9	5.0
711	Performing arts, spectator sports, & related industries	18	4 580	1 146	332	73	64.5	1.0
713	Amusement, gambling, & recreation industries	15	13 311	3 434	944	247	19.4	6.4
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	3	9 452	2 733	786	206	—	—
713910	Golf courses & country clubs	3	9 452	2 733	786	206	—	—
PLANT CITY, FL								
71	Arts, entertainment, & recreation	9	6 118	2 086	432	274	1.0	13.8
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
POMPANO BEACH, FL								
71	Arts, entertainment, & recreation	35	38 236	7 400	1 957	513	11.7	5.8
711	Performing arts, spectator sports, & related industries	15	29 465	5 509	1 508	389	5.7	4.4
7112	Spectator sports	11	D	D	D	e	D	D
71121	Spectator sports	11	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	8 771	1 891	449	124	32.2	10.5
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71393	Marinas	9	4 997	842	228	43	40.8	17.5
713930	Marinas	9	4 997	842	228	43	40.8	17.5
71394	Fitness & recreational sports centers	4	1 942	529	116	41	18.4	2.6
713940	Fitness & recreational sports centers	4	1 942	529	116	41	18.4	2.6
PORT ORANGE, FL								
71	Arts, entertainment, & recreation	7	1 299	403	103	30	20.2	2.5

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							From administrative records ¹	Estimated ²
PORT RICHEY, FL								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
PORT ST. LUCIE, FL								
71	Arts, entertainment, & recreation	18	10 207	3 125	563	207	31.9	.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
PUNTA GORDA, FL								
71	Arts, entertainment, & recreation	5	1 298	298	68	23	89.2	5.9
QUINCY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RIVIERA BEACH, FL								
71	Arts, entertainment, & recreation	11	5 300	1 456	381	58	45.7	—
711	Performing arts, spectator sports, & related industries	4	1 861	622	181	13	66.7	—
713	Amusement, gambling, & recreation industries	7	3 439	834	200	45	34.3	—
7139	Other amusement & recreation services	7	3 439	834	200	45	34.3	—
ROCKLEDGE, FL								
71	Arts, entertainment, & recreation	9	4 826	1 449	357	146	20.5	1.4
713	Amusement, gambling, & recreation industries	9	4 826	1 449	357	146	20.5	1.4
7139	Other amusement & recreation services	9	4 826	1 449	357	146	20.5	1.4
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ROYAL PALM BEACH, FL								
71	Arts, entertainment, & recreation	7	2 064	594	182	87	56.1	—
713	Amusement, gambling, & recreation industries	7	2 064	594	182	87	56.1	—
SAFETY HARBOR, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ST. AUGUSTINE, FL								
71	Arts, entertainment, & recreation	20	15 810	4 328	944	243	24.0	26.5
712	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	8 105	2 708	569	151	19.3	11.6
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
ST. AUGUSTINE BEACH, FL								
71	Arts, entertainment, & recreation	3	1 199	609	23	13	—	—
ST. CLOUD, FL								
71	Arts, entertainment, & recreation	4	387	61	11	5	91.0	—

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							From administrative records ¹	Estimated ²
ST. PETE BEACH, FL *								
71	Arts, entertainment, & recreation	9	5 671	1 374	420	37	16.9	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	2	D	D	D	a	D	D
713930	Marinas	2	D	D	D	a	D	D
ST. PETERSBURG, FL								
71	Arts, entertainment, & recreation	50	20 182	11 598	2 534	825	21.2	5.6
711	Performing arts, spectator sports, & related industries	17	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	31	12 286	3 020	882	341	20.1	5.9
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71393	Marinas	7	3 310	478	127	26	19.8	—
713930	Marinas	7	3 310	478	127	26	19.8	—
71394	Fitness & recreational sports centers	12	5 447	1 712	465	169	10.0	3.6
713940	Fitness & recreational sports centers	12	5 447	1 712	465	169	10.0	3.6
SANFORD, FL								
71	Arts, entertainment, & recreation	13	5 502	1 967	450	145	38.3	—
713	Amusement, gambling, & recreation industries	13	5 502	1 967	450	145	38.3	—
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SANIBEL, FL								
71	Arts, entertainment, & recreation	7	8 375	2 746	921	136	1.6	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
SARASOTA, FL								
71	Arts, entertainment, & recreation	39	42 247	9 105	2 355	757	20.1	16.2
711	Performing arts, spectator sports, & related industries	17	D	D	D	e	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	25 387	6 132	1 410	390	4.2	25.8
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
SATELLITE BEACH, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
SEBASTIAN, FL								
71	Arts, entertainment, & recreation	5	493	92	20	6	100.0	—
SEBRING, FL								
71	Arts, entertainment, & recreation	5	1 220	262	62	27	16.6	—
SEMINOLE, FL								
71	Arts, entertainment, & recreation	10	4 042	996	262	108	36.4	2.4
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
SOUTH DAYTONA, FL								
71	Arts, entertainment, & recreation	5	1 966	530	103	50	26.4	1.9
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
SOUTH MIAMI, FL								
71	Arts, entertainment, & recreation	5	3 547	913	160	162	17.5	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
SOUTH PASADENA, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SPRINGFIELD, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STUART, FL								
71	Arts, entertainment, & recreation	8	4 325	1 421	348	104	35.4	.3
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
SUNRISE, FL								
71	Arts, entertainment, & recreation	21	19 520	3 364	834	443	8.2	.8
711	Performing arts, spectator sports, & related industries	7	D	D	D	e	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 031	874	202	71	12.3	3.0
713940	Fitness & recreational sports centers	9	3 031	874	202	71	12.3	3.0
SURFSIDE, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TALLAHASSEE, FL								
71	Arts, entertainment, & recreation	42	13 476	3 711	860	385	27.4	23.7
711	Performing arts, spectator sports, & related industries	11	2 506	893	290	42	30.3	5.1
713	Amusement, gambling, & recreation industries	31	10 970	2 818	570	343	26.8	27.9
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
TAMARAC, FL								
71	Arts, entertainment, & recreation	12	8 190	1 988	493	141	5.0	2.2
711	Performing arts, spectator sports, & related industries	4	1 377	134	26	9	12.3	—
713	Amusement, gambling, & recreation industries	8	6 813	1 854	467	132	3.6	2.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	4	D	D	D	c	D	D
713910	Golf courses & country clubs	4	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
TAMPA, FL								
71	Arts, entertainment, & recreation	114	471 555	167 729	43 480	5 723	3.2	4.4
711	Performing arts, spectator sports, & related industries	44	D	D	D	g	D	D
7111	Performing arts companies	3	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7112	Spectator sports	14	188 738	106 388	28 701	1 331	.1	4.6
71121	Spectator sports	14	188 738	106 388	28 701	1 331	.1	4.6
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112191	Professional athletes	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	8	24 445	5 189	1 492	430	8.0	—
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	c	D	D
7115	Independent artists, writers, & performers	15	5 296	1 238	249	58	68.5	4.6
71151	Independent artists, writers, & performers	15	5 296	1 238	249	58	68.5	4.6
711510	Independent artists, writers, & performers	15	5 296	1 238	249	58	68.5	4.6
713	Amusement, gambling, & recreation industries	68	248 131	53 761	12 810	3 862	3.7	4.6
7131	Amusement parks & arcades	9	D	D	D	h	D	D
71311	Amusement & theme parks	3	D	D	D	h	D	D
713110	Amusement & theme parks	3	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	h	D	D
7132	Gambling industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	g	D	D
71391	Golf courses & country clubs	9	D	D	D	f	D	D
713910	Golf courses & country clubs	9	D	D	D	f	D	D
71394	Fitness & recreational sports centers	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	25	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	b	D	D
713950	Bowling centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
TARPON SPRINGS, FL								
71	Arts, entertainment, & recreation	11	10 177	3 500	862	205	50.3	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
TEMPLE TERRACE, FL								
71	Arts, entertainment, & recreation	8	3 284	746	113	53	48.7	.8
711	Performing arts, spectator sports, & related industries	4	1 624	405	33	4	38.4	—
713	Amusement, gambling, & recreation industries	4	1 660	341	80	49	58.8	1.6
7139	Other amusement & recreation services	4	1 660	341	80	49	58.8	1.6
TEQUESTA, FL								
71	Arts, entertainment, & recreation	4	438	133	19	6	68.7	20.3
TITUSVILLE, FL								
71	Arts, entertainment, & recreation	14	7 463	1 874	436	151	20.0	29.1
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
TREASURE ISLAND, FL								
71	Arts, entertainment, & recreation	6	3 473	1 259	302	73	25.1	3.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
VENICE, FL								
71	Arts, entertainment, & recreation	13	12 616	1 969	499	142	25.5	.3
713	Amusement, gambling, & recreation industries	9	11 380	1 779	458	126	22.8	.4
7139	Other amusement & recreation services	9	11 380	1 779	458	126	22.8	.4
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
VERO BEACH, FL								
71	Arts, entertainment, & recreation	14	7 990	3 663	909	263	3.0	13.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
WAUCHULA, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WELLINGTON, FL *								
71	Arts, entertainment, & recreation	13	11 722	3 082	690	333	24.2	10.9
711	Performing arts, spectator sports, & related industries	8	3 881	757	159	33	73.2	26.8
713	Amusement, gambling, & recreation industries	5	7 841	2 325	531	300	—	3.0
7139	Other amusement & recreation services	5	7 841	2 325	531	300	—	3.0
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WEST MELBOURNE, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST MIAMI, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WESTON, FL *								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	c	D	D
713910	Golf courses & country clubs	1	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
WEST PALM BEACH, FL								
71	Arts, entertainment, & recreation	45	44 467	12 982	2 900	630	9.0	1.9
711	Performing arts, spectator sports, & related industries	20	23 217	6 773	1 496	283	6.6	1.7
7112	Spectator sports	4	5 344	4 377	882	206	—	2.1
71121	Spectator sports	4	5 344	4 377	882	206	—	2.1
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	21	D	D	D	e	D	D
71391	Golf courses & country clubs	4	6 741	2 359	570	142	19.2	—
713910	Golf courses & country clubs	4	6 741	2 359	570	142	19.2	—
71394	Fitness & recreational sports centers	10	6 873	1 765	564	123	12.6	4.3
713940	Fitness & recreational sports centers	10	6 873	1 765	564	123	12.6	4.3
WILDWOOD, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILTON MANORS, FL								
71	Arts, entertainment, & recreation	13	3 068	309	99	35	47.6	—
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
WINTER GARDEN, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
WINTER HAVEN, FL								
71	Arts, entertainment, & recreation	7	633	148	25	17	84.2	3.2
WINTER PARK, FL								
71	Arts, entertainment, & recreation	14	10 813	4 040	829	290	21.9	—
711	Performing arts, spectator sports, & related industries	8	6 156	2 568	477	191	23.0	—
7111	Performing arts companies	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	4 657	1 472	352	99	20.4	—
7139	Other amusement & recreation services	6	4 657	1 472	352	99	20.4	—
WINTER SPRINGS, FL								
71	Arts, entertainment, & recreation	8	2 339	661	164	43	12.1	4.7
713	Amusement, gambling, & recreation industries	4	1 780	494	130	41	15.4	6.2
7139	Other amusement & recreation services	2	D	D	D	b	D	D
ZEPHYRHILLS, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALACHUA COUNTY, FL								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	2 306	911	153	16	D	—
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
BALANCE OF BAY COUNTY, FL								
71	Arts, entertainment, & recreation	34	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF BRADFORD COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF BREVARD COUNTY, FL								
71	Arts, entertainment, & recreation	49	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	e	D	D
71211	Museums	1	D	D	D	e	D	D
712110	Museums	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71393	Marinas	13	D	D	D	b	D	D
713930	Marinas	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BROWARD COUNTY, FL								
71	Arts, entertainment, & recreation	43	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	e	D	D
713910	Golf courses & country clubs	4	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	1 671	95	29	13	59.2	40.8
713990	All other amusement & recreation industries	5	1 671	95	29	13	59.2	40.8
BALANCE OF CALHOUN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CHARLOTTE COUNTY, FL								
71	Arts, entertainment, & recreation	26	20 321	5 821	1 413	492	34.3	.4
713	Amusement, gambling, & recreation industries	22	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71393	Marinas	5	D	D	D	b	D	D
713930	Marinas	5	D	D	D	b	D	D
BALANCE OF CITRUS COUNTY, FL								
71	Arts, entertainment, & recreation	32	16 528	5 149	1 230	404	22.6	17.3
713	Amusement, gambling, & recreation industries	28	16 409	5 072	1 214	400	22.2	17.2
7139	Other amusement & recreation services	28	16 409	5 072	1 214	400	22.2	17.2
71391	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
713910	Golf courses & country clubs	12	12 833	4 016	946	303	11.2	22.0
BALANCE OF CLAY COUNTY, FL								
71	Arts, entertainment, & recreation	16	9 687	2 795	637	262	11.4	.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
BALANCE OF COLLIER COUNTY, FL								
71	Arts, entertainment, & recreation	50	50 173	19 548	4 983	1 121	11.7	7.7
713	Amusement, gambling, & recreation industries	44	49 023	19 044	4 878	1 107	10.0	7.8
7139	Other amusement & recreation services	42	D	D	D	g	D	D
71391	Golf courses & country clubs	12	34 904	15 080	3 966	821	1.8	9.5
713910	Golf courses & country clubs	12	34 904	15 080	3 966	821	1.8	9.5
71393	Marinas	9	8 482	2 362	502	84	11.0	—
713930	Marinas	9	8 482	2 362	502	84	11.0	—
71394	Fitness & recreational sports centers	9	1 746	598	183	109	69.4	15.1
713940	Fitness & recreational sports centers	9	1 746	598	183	109	69.4	15.1
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DADE COUNTY, FL								
71	Arts, entertainment, & recreation	204	107 950	34 122	8 119	2 023	29.3	10.2
711	Performing arts, spectator sports, & related industries	73	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	a	D	D
71113	Musical groups & artists	11	2 196	472	93	12	81.2	—
711130	Musical groups & artists	11	2 196	472	93	12	81.2	—
7111309	Other music groups & artists	11	2 196	472	93	12	81.2	—
7112	Spectator sports	11	D	D	D	b	D	D
71121	Spectator sports	11	D	D	D	b	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112191	Professional athletes	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	37	9 104	1 952	430	69	34.7	7.2
71151	Independent artists, writers, & performers	37	9 104	1 952	430	69	34.7	7.2
711510	Independent artists, writers, & performers	37	9 104	1 952	430	69	34.7	7.2
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	128	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	8	4 211	978	213	121	9.7	—
713120	Amusement arcades	8	4 211	978	213	121	9.7	—
7139	Other amusement & recreation services	118	D	D	D	g	D	D
71391	Golf courses & country clubs	10	27 153	11 424	3 141	552	2.7	17.0
713910	Golf courses & country clubs	10	27 153	11 424	3 141	552	2.7	17.0
71393	Marinas	14	11 307	3 469	828	139	49.3	9.4
713930	Marinas	14	11 307	3 469	828	139	49.3	9.4
71394	Fitness & recreational sports centers	49	D	D	D	f	D	D
713940	Fitness & recreational sports centers	49	D	D	D	f	D	D
71395	Bowling centers	3	3 297	938	215	73	—	—
713950	Bowling centers	3	3 297	938	215	73	—	—
71399	All other amusement & recreation industries	42	D	D	D	c	D	D
713990	All other amusement & recreation industries	42	D	D	D	c	D	D
BALANCE OF DESOTO COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
BALANCE OF DIXIE COUNTY, FL								
71	Arts, entertainment, & recreation	4	866	158	40	16	92.6	7.4
BALANCE OF ESCAMBIA COUNTY, FL								
71	Arts, entertainment, & recreation	49	21 807	6 482	1 473	593	23.0	7.2
711	Performing arts, spectator sports, & related industries	9	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 357	1 339	314	112	34.9	24.4
713940	Fitness & recreational sports centers	13	4 357	1 339	314	112	34.9	24.4
71399	All other amusement & recreation industries	6	1 840	515	136	31	19.2	3.3
713990	All other amusement & recreation industries	6	1 840	515	136	31	19.2	3.3
BALANCE OF FLAGLER COUNTY, FL								
71	Arts, entertainment, & recreation	14	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
BALANCE OF FRANKLIN COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GLADES COUNTY, FL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
BALANCE OF GULF COUNTY, FL								
71	Arts, entertainment, & recreation	3	799	180	35	8	100.0	—

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							From administrative records ¹	Estimated ²
BALANCE OF HAMILTON COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HARDEE COUNTY, FL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF HENDRY COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF HERNANDO COUNTY, FL								
71	Arts, entertainment, & recreation	17	11 195	4 240	656	276	14.0	7.1
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
BALANCE OF HIGHLANDS COUNTY, FL								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
BALANCE OF HILLSBOROUGH COUNTY, FL								
71	Arts, entertainment, & recreation	137	83 135	27 197	6 589	2 315	15.1	11.4
711	Performing arts, spectator sports, & related industries	39	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	98	D	D	D	g	D	D
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	f	D	D
71329	Other gambling industries	4	D	D	D	f	D	D
713290	Other gambling industries	4	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	f	D	D
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	15	20 588	5 389	1 361	535	1.3	16.6
713910	Golf courses & country clubs	15	20 588	5 389	1 361	535	1.3	16.6
71394	Fitness & recreational sports centers	29	D	D	D	e	D	D
713940	Fitness & recreational sports centers	29	D	D	D	e	D	D
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	13	D	D	D	a	D	D
BALANCE OF HOLMES COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF INDIAN RIVER COUNTY, FL								
71	Arts, entertainment, & recreation	22	16 345	6 291	1 599	377	15.4	14.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
BALANCE OF JACKSON COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
BALANCE OF LAKE COUNTY, FL								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
BALANCE OF LEE COUNTY, FL								
71	Arts, entertainment, & recreation	105	88 701	21 418	5 423	1 561	20.8	26.6
711	Performing arts, spectator sports, & related industries	20	D	D	D	e	D	D
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	84	D	D	D	g	D	D
7132	Gambling industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	78	D	D	D	g	D	D
71391	Golf courses & country clubs	16	D	D	D	f	D	D
713910	Golf courses & country clubs	16	D	D	D	f	D	D
71393	Marinas	24	17 415	3 467	810	154	42.9	.7
713930	Marinas	24	17 415	3 467	810	154	42.9	.7
71394	Fitness & recreational sports centers	19	4 157	1 387	358	121	31.6	47.0
713940	Fitness & recreational sports centers	19	4 157	1 387	358	121	31.6	47.0
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
BALANCE OF LEON COUNTY, FL								
71	Arts, entertainment, & recreation	18	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	9 507	3 104	744	330	18.2	5.6
7139	Other amusement & recreation services	11	9 507	3 104	744	330	18.2	5.6
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
BALANCE OF LEVY COUNTY, FL								
71	Arts, entertainment, & recreation	14	3 218	710	161	57	69.4	12.6
713	Amusement, gambling, & recreation industries	10	2 380	595	136	50	79.2	.4
7139	Other amusement & recreation services	10	2 380	595	136	50	79.2	.4
BALANCE OF MADISON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
BALANCE OF MANATEE COUNTY, FL								
71	Arts, entertainment, & recreation	46	28 489	8 076	1 317	416	59.3	10.5
711	Performing arts, spectator sports, & related industries	12	9 388	2 137	202	22	74.0	—
7112	Spectator sports	6	D	D	D	a	D	D
71121	Spectator sports	6	D	D	D	a	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	34	19 101	5 939	1 115	394	52.1	15.7
7139	Other amusement & recreation services	29	D	D	D	e	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	1 714	652	135	83	21.1	59.0
713940	Fitness & recreational sports centers	5	1 714	652	135	83	21.1	59.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MARION COUNTY, FL								
71	Arts, entertainment, & recreation	36	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	e	D	D
71311	Amusement & theme parks	2	D	D	D	e	D	D
713110	Amusement & theme parks	2	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
BALANCE OF MARTIN COUNTY, FL								
71	Arts, entertainment, & recreation	48	68 976	17 038	4 507	1 069	30.9	17.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	f	D	D
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	13	D	D	D	f	D	D
713910	Golf courses & country clubs	13	D	D	D	f	D	D
71393	Marinas	13	7 127	1 229	326	80	20.4	20.7
713930	Marinas	13	7 127	1 229	326	80	20.4	20.7
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
BALANCE OF MONROE COUNTY, FL								
71	Arts, entertainment, & recreation	77	36 148	8 655	2 259	511	39.7	5.2
713	Amusement, gambling, & recreation industries	72	35 681	8 622	2 253	507	39.2	4.9
7131	Amusement parks & arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	71	D	D	D	e	D	D
71391	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
713910	Golf courses & country clubs	4	5 376	1 857	473	89	2.6	—
71393	Marinas	28	17 408	2 760	748	144	49.6	5.5
713930	Marinas	28	17 408	2 760	748	144	49.6	5.5
71394	Fitness & recreational sports centers	12	4 997	2 033	514	136	30.1	6.3
713940	Fitness & recreational sports centers	12	4 997	2 033	514	136	30.1	6.3
71399	All other amusement & recreation industries	24	D	D	D	b	D	D
713990	All other amusement & recreation industries	24	D	D	D	b	D	D
BALANCE OF NASSAU COUNTY, FL								
71	Arts, entertainment, & recreation	11	5 924	3 009	614	79	48.7	5.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF OKALOOSA COUNTY, FL								
71	Arts, entertainment, & recreation	17	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
BALANCE OF OKEECHOBEE COUNTY, FL								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ORANGE COUNTY, FL								
71	Arts, entertainment, & recreation	170	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	75	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	6	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	25 443	4 293	853	247	5.5	54.0
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	1	D	D	D	c	D	D
712130	Zoos & botanical gardens	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	94	D	D	D	j	D	D
7131	Amusement parks & arcades	18	D	D	D	j	D	D
71311	Amusement & theme parks	10	D	D	D	j	D	D
713110	Amusement & theme parks	10	D	D	D	j	D	D
7131101	Waterparks	3	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	j	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7139	Other amusement & recreation services	76	D	D	D	g	D	D
71391	Golf courses & country clubs	19	D	D	D	g	D	D
713910	Golf courses & country clubs	19	D	D	D	g	D	D
71394	Fitness & recreational sports centers	22	D	D	D	e	D	D
713940	Fitness & recreational sports centers	22	D	D	D	e	D	D
71395	Bowling centers	6	3 672	1 053	256	101	4.1	—
713950	Bowling centers	6	3 672	1 053	256	101	4.1	—
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	5	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
BALANCE OF OSCEOLA COUNTY, FL								
71	Arts, entertainment, & recreation	27	34 440	8 634	1 326	266	10.5	65.7
713	Amusement, gambling, & recreation industries	26	D	D	D	e	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 593	1 223	310	75	36.5	.1
713910	Golf courses & country clubs	5	5 593	1 223	310	75	36.5	.1
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PALM BEACH COUNTY, FL								
71	Arts, entertainment, & recreation	147	158 885	47 640	12 483	2 854	15.4	9.0
711	Performing arts, spectator sports, & related industries	59	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	b	D	D
71113	Musical groups & artists	14	3 002	320	57	24	22.0	5.9
711130	Musical groups & artists	14	3 002	320	57	24	22.0	5.9
7111309	Other music groups & artists	14	3 002	320	57	24	22.0	5.9
7112	Spectator sports	13	D	D	D	f	D	D
71121	Spectator sports	13	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	18	D	D	D	b	D	D
71151	Independent artists, writers, & performers	18	D	D	D	b	D	D
711510	Independent artists, writers, & performers	18	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	c	D	D
71219	Nature parks & other similar institutions	2	D	D	D	c	D	D
712190	Nature parks & other similar institutions	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	86	D	D	D	g	D	D
7139	Other amusement & recreation services	82	D	D	D	g	D	D
71391	Golf courses & country clubs	20	46 871	17 293	4 689	1 007	12.4	14.1
713910	Golf courses & country clubs	20	46 871	17 293	4 689	1 007	12.4	14.1
71393	Marinas	8	D	D	D	b	D	D
713930	Marinas	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	27	31 787	11 936	3 510	737	19.1	12.7
713940	Fitness & recreational sports centers	27	31 787	11 936	3 510	737	19.1	12.7
71399	All other amusement & recreation industries	27	8 110	2 311	306	101	74.6	7.7
713990	All other amusement & recreation industries	27	8 110	2 311	306	101	74.6	7.7
BALANCE OF PASCO COUNTY, FL								
71	Arts, entertainment, & recreation	42	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	e	D	D
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	13	D	D	D	e	D	D
713910	Golf courses & country clubs	13	D	D	D	e	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	2 428	558	119	51	37.0	8.1
713990	All other amusement & recreation industries	10	2 428	558	119	51	37.0	8.1
BALANCE OF PINELLAS COUNTY, FL								
71	Arts, entertainment, & recreation	71	81 169	21 351	6 293	1 701	31.8	15.7
711	Performing arts, spectator sports, & related industries	26	D	D	D	f	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711212	Racetracks	4	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	45	D	D	D	f	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71393	Marinas	12	D	D	D	c	D	D
713930	Marinas	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	3 569	1 045	271	136	50.6	4.3
713940	Fitness & recreational sports centers	10	3 569	1 045	271	136	50.6	4.3
71399	All other amusement & recreation industries	12	3 929	880	194	68	68.2	16.5
713990	All other amusement & recreation industries	12	3 929	880	194	68	68.2	16.5

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
BALANCE OF POLK COUNTY, FL								
71	Arts, entertainment, & recreation	35	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, FL								
71	Arts, entertainment, & recreation	3	405	143	37	11	100.0	-
BALANCE OF ST. JOHNS COUNTY, FL								
71	Arts, entertainment, & recreation	25	77 085	15 724	3 736	658	4.7	2.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	f	D	D
7139	Other amusement & recreation services	15	D	D	D	f	D	D
71391	Golf courses & country clubs	5	D	D	D	e	D	D
713910	Golf courses & country clubs	5	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF ST. LUCIE COUNTY, FL								
71	Arts, entertainment, & recreation	12	6 224	2 446	767	302	36.6	30.1
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
BALANCE OF SANTA ROSA COUNTY, FL								
71	Arts, entertainment, & recreation	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF SARASOTA COUNTY, FL								
71	Arts, entertainment, & recreation	87	70 762	22 820	5 437	1 284	16.2	7.0
711	Performing arts, spectator sports, & related industries	29	D	D	D	b	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71119	Other performing arts companies	3	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	a	D	D
71121	Spectator sports	2	D	D	D	a	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
7112191	Professional athletes	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	57	52 523	17 582	4 514	1 192	10.1	9.1
7139	Other amusement & recreation services	56	D	D	D	g	D	D
71391	Golf courses & country clubs	16	33 511	12 315	3 382	820	8.3	9.3
713910	Golf courses & country clubs	16	33 511	12 315	3 382	820	8.3	9.3
71393	Marinas	9	9 350	1 677	464	75	6.9	1.4
713930	Marinas	9	9 350	1 677	464	75	6.9	1.4
71394	Fitness & recreational sports centers	18	5 657	2 299	397	207	21.5	23.7
713940	Fitness & recreational sports centers	18	5 657	2 299	397	207	21.5	23.7
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SEMINOLE COUNTY, FL								
71	Arts, entertainment, & recreation	46	38 725	10 833	2 643	709	13.5	13.4
711	Performing arts, spectator sports, & related industries	22	D	D	D	e	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71399	All other amusement & recreation industries	9	4 493	765	181	56	39.5	39.0
713990	All other amusement & recreation industries	9	4 493	765	181	56	39.5	39.0
BALANCE OF SUMTER COUNTY, FL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
71394	Fitness & recreational sports centers	3	D	D	D	a	D	D
713940	Fitness & recreational sports centers	3	D	D	D	a	D	D
BALANCE OF SUWANNEE COUNTY, FL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF UNION COUNTY, FL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF VOLUSIA COUNTY, FL								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
BALANCE OF WAKULLA COUNTY, FL								
71	Arts, entertainment, & recreation	8	6 060	794	170	45	17.5	51.9
713	Amusement, gambling, & recreation industries	8	6 060	794	170	45	17.5	51.9
7139	Other amusement & recreation services	8	6 060	794	170	45	17.5	51.9
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D
BALANCE OF WALTON COUNTY, FL								
71	Arts, entertainment, & recreation	6	3 831	1 139	206	68	38.0	—
713	Amusement, gambling, & recreation industries	6	3 831	1 139	206	68	38.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, FL								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

FLORIDA

Atlantic Beach. See “Jacksonville (consolidated city).”

Aventura was incorporated in November 1995.

De Bary was incorporated in December 1993.

Deltona was incorporated in December 1995.

Jacksonville Beach. See “Jacksonville (consolidated city).”

Jacksonville (balance). See “Jacksonville (consolidated city).”

Jacksonville (consolidated city) is coextensive with Duval County. It includes Atlantic Beach, Jacksonville

Beach, and Neptune Beach, which are tabulated separately. “Jacksonville (balance),” which is a place equivalent, includes Baldwin, which is not populous enough for separate tabulation.

Longboat Key is in Manatee and Sarasota Counties.

Neptune Beach. See “Jacksonville (consolidated city).”

Pinecrest was incorporated in March 1996.

St. Pete Beach name was changed from St. Petersburg Beach in April 1994.

Wellington was incorporated in December 1995.

Weston was incorporated in September 1996.

Appendix E. Metropolitan Areas

FLORIDA

Daytona Beach, FL MSA

Flagler County, FL

Volusia County, FL

Fort Lauderdale, FL PMSA

Broward County, FL

Fort Myers—Cape Coral, FL MSA

Lee County, FL

Fort Pierce—Port St. Lucie, FL MSA

Martin County, FL

St. Lucie County, FL

Fort Walton Beach, FL MSA

Okaloosa County, FL

Gainesville, FL MSA

Alachua County, FL

Jacksonville, FL MSA

Clay County, FL

Duval County, FL

Nassau County, FL

St. Johns County, FL

Lakeland—Winter Haven, FL MSA

Polk County, FL

Melbourne—Titusville—Palm Bay, FL MSA

Brevard County, FL

Miami—Fort Lauderdale, FL CMSA

Fort Lauderdale, FL PMSA

Broward County, FL

Miami, FL PMSA

Dade County, FL

Miami, FL PMSA

Dade County, FL

Naples, FL MSA

Collier County, FL

Ocala, FL MSA

Marion County, FL

Orlando, FL MSA

Lake County, FL

Orange County, FL

Osceola County, FL

Seminole County, FL

Panama City, FL MSA

Bay County, FL

Pensacola, FL MSA

Escambia County, FL

Santa Rosa County, FL

Punta Gorda, FL MSA

Charlotte County, FL

Sarasota—Bradenton, FL MSA

Manatee County, FL

Sarasota County, FL

Tallahassee, FL MSA

Gadsden County, FL

Leon County, FL

Tampa—St. Petersburg—Clearwater, FL MSA

Hernando County, FL

Hillsborough County, FL

Pasco County, FL

Pinellas County, FL

West Palm Beach—Boca Raton, FL MSA

Palm Beach County, FL

