

# California

# 1997

Issued August 1999

EC97S71A-CA

## 1997 Economic Census

*Arts, Entertainment, and Recreation*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

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

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Arts, Entertainment, and Recreation

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **DISCLOSURE**

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

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

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



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>CALIFORNIA—Con.</b>							
	<b>Arts, entertainment, &amp; recreation—Con.</b>							
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>							
<b>7139</b>	<b>Other amusement &amp; recreation services—Con.</b>							
71399	All other amusement & recreation industries . . . . .	1 006	463 483	118 405	25 194	8 634	32.1	9.6
713990	All other amusement & recreation industries . . . . .	1 006	463 483	118 405	25 194	8 634	32.1	9.6
7139901	Dance studios & halls . . . . .	30	17 040	8 307	1 915	820	9.8	3.3
7139902	Concession operators of amusement devices & rides . . . . .	112	41 882	8 868	1 588	752	40.5	13.6
7139904	Miniature golf courses . . . . .	54	26 658	6 022	1 302	515	34.1	3.3
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	156	110 047	24 076	5 867	1 663	18.5	9.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>CALIFORNIA</b>								
	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>1 713</b>	<b>2 032 233</b>	<b>1 855 857</b>	<b>709 828</b>	<b>165 801</b>	<b>35 831</b>	<b>11.7</b>	<b>4.7</b>
711	Performing arts, spectator sports, & related industries . . . . .	490	571 663	550 770	211 529	47 866	10 375	4.6	3.0
7111	Performing arts companies . . . . .	401	470 836	453 324	190 040	42 782	9 361	3.6	1.9
71111	Theater companies & dinner theaters . . . . .	181	257 368	246 679	104 175	23 374	4 655	1.9	2.9
711110	Theater companies & dinner theaters . . . . .	181	257 368	246 679	104 175	23 374	4 655	1.9	2.9
7111101	Opera companies . . . . .	26	111 887	105 609	47 828	10 055	1 625	1.7	2.2
7111102	Theater companies . . . . .	155	145 481	141 070	56 347	13 319	3 030	2.1	3.4
71112	Dance companies . . . . .	49	39 773	38 970	17 751	4 048	775	3.4	.8
711120	Dance companies . . . . .	49	39 773	38 970	17 751	4 048	775	3.4	.8
71113	Musical groups & artists . . . . .	154	169 884	163 884	67 254	15 206	3 880	5.4	.9
711130	Musical groups & artists . . . . .	154	169 884	163 884	67 254	15 206	3 880	5.4	.9
7111301	Symphony orchestras & chamber music organizations . . . . .	89	144 868	140 130	59 844	13 637	3 383	4.1	.6
7111309	Other music groups & artists . . . . .	65	25 016	23 754	7 410	1 569	497	13.2	2.1
71119	Other performing arts companies . . . . .	17	3 811	3 791	860	154	51	35.7	—
711190	Other performing arts companies . . . . .	17	3 811	3 791	860	154	51	35.7	—
7111901	Circuses . . . . .	2	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) . . . . .	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	89	100 827	97 446	21 489	5 084	1 014	9.3	7.8
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	33	23 729	21 853	5 835	1 393	361	26.6	14.9
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	33	23 729	21 853	5 835	1 393	361	26.6	14.9
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	56	77 098	75 593	15 654	3 691	653	4.0	5.6
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	56	77 098	75 593	15 654	3 691	653	4.0	5.6
712	Museums, historical sites, & similar institutions . . . . .	398	683 908	562 642	206 404	48 752	8 679	11.2	3.3
7121	Museums, historical sites, & similar institutions . . . . .	398	683 908	562 642	206 404	48 752	8 679	11.2	3.3
71211	Museums . . . . .	307	436 545	345 037	124 952	30 090	5 483	13.8	4.3
712110	Museums . . . . .	307	436 545	345 037	124 952	30 090	5 483	13.8	4.3
71212	Historical sites . . . . .	40	28 267	26 712	8 446	1 816	299	26.3	2.1
712120	Historical sites . . . . .	40	28 267	26 712	8 446	1 816	299	26.3	2.1
71213	Zoos & botanical gardens . . . . .	25	208 681	182 283	70 507	16 261	2 797	3.8	.1
712130	Zoos & botanical gardens . . . . .	25	208 681	182 283	70 507	16 261	2 797	3.8	.1
71219	Nature parks & other similar institutions . . . . .	26	10 415	8 610	2 499	585	100	10.2	30.3
712190	Nature parks & other similar institutions . . . . .	26	10 415	8 610	2 499	585	100	10.2	30.3
713	Amusement, gambling, & recreation industries . . . . .	825	776 662	742 445	291 895	69 183	16 777	17.4	7.1
7139	Other amusement & recreation services . . . . .	825	776 662	742 445	291 895	69 183	16 777	17.4	7.1
71391	Golf courses & country clubs . . . . .	141	454 167	449 050	189 660	46 439	9 388	6.6	4.3
713910	Golf courses & country clubs . . . . .	141	454 167	449 050	189 660	46 439	9 388	6.6	4.3
71394	Fitness & recreational sports centers . . . . .	448	232 755	212 037	74 665	16 450	5 694	30.8	10.3
713940	Fitness & recreational sports centers . . . . .	448	232 755	212 037	74 665	16 450	5 694	30.8	10.3
71399	All other amusement & recreation industries . . . . .	236	89 740	81 358	27 570	6 294	1 695	36.9	13.0
713990	All other amusement & recreation industries . . . . .	236	89 740	81 358	27 570	6 294	1 695	36.9	13.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BAKERSFIELD, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>64 474</b>	<b>19 411</b>	<b>4 511</b>	<b>1 791</b>	<b>29.0</b>	<b>11.5</b>
711	Performing arts, spectator sports, & related industries .....	27	14 307	3 609	726	302	16.5	8.1
7111	Performing arts companies .....	7	4 101	1 458	353	182	9.2	—
71111	Theater companies & dinner theaters .....	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	c	D	D
7112	Spectator sports .....	13	8 764	1 746	306	89	12.5	10.2
71121	Spectator sports .....	13	8 764	1 746	306	89	12.5	10.2
711219	Other spectator sports .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	75	50 167	15 802	3 785	1 489	32.6	12.4
7131	Amusement parks & arcades .....	5	3 743	668	165	102	23.3	—
7139	Other amusement & recreation services .....	63	42 056	13 398	3 122	1 208	36.1	14.7
71391	Golf courses & country clubs .....	13	18 492	6 845	1 611	505	32.7	30.3
713910	Golf courses & country clubs .....	13	18 492	6 845	1 611	505	32.7	30.3
71394	Fitness & recreational sports centers .....	21	11 758	3 875	974	450	40.1	.3
713940	Fitness & recreational sports centers .....	21	11 758	3 875	974	450	40.1	.3
71395	Bowling centers .....	6	3 130	796	182	95	7.5	8.8
713950	Bowling centers .....	6	3 130	796	182	95	7.5	8.8
71399	All other amusement & recreation industries .....	18	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	18	D	D	D	c	D	D
<b>CHICO-PARADISE, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>47</b>	<b>37 176</b>	<b>12 956</b>	<b>2 877</b>	<b>1 146</b>	<b>15.4</b>	<b>2.9</b>
711	Performing arts, spectator sports, & related industries .....	8	2 380	804	123	47	95.9	1.7
713	Amusement, gambling, & recreation industries .....	39	34 796	12 152	2 754	1 099	9.9	3.0
7132	Gambling industries .....	5	D	D	D	e	D	D
7139	Other amusement & recreation services .....	33	D	D	D	f	D	D
71391	Golf courses & country clubs .....	5	5 425	1 458	297	119	21.8	—
713910	Golf courses & country clubs .....	5	5 425	1 458	297	119	21.8	—
71393	Marinas .....	2	D	D	D	b	D	D
713930	Marinas .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	17	8 520	2 898	663	453	10.9	11.2
713940	Fitness & recreational sports centers .....	17	8 520	2 898	663	453	10.9	11.2
<b>FRESNO, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>121</b>	<b>297 933</b>	<b>38 192</b>	<b>8 677</b>	<b>2 664</b>	<b>5.3</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries .....	30	D	D	D	c	D	D
7111	Performing arts companies .....	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	7	5 040	499	62	15	86.4	—
71121	Spectator sports .....	7	5 040	499	62	15	86.4	—
711219	Other spectator sports .....	5	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	90	284 733	35 734	8 261	2 519	3.5	1.6
7131	Amusement parks & arcades .....	11	9 357	3 167	523	206	23.8	3.6
71312	Amusement arcades .....	9	D	D	D	c	D	D
713120	Amusement arcades .....	9	D	D	D	c	D	D
7132	Gambling industries .....	5	D	D	D	g	D	D
71329	Other gambling industries .....	5	D	D	D	g	D	D
713290	Other gambling industries .....	5	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	5	D	D	D	g	D	D
7139	Other amusement & recreation services .....	74	D	D	D	g	D	D
71391	Golf courses & country clubs .....	11	12 366	3 771	781	220	11.8	.4
713910	Golf courses & country clubs .....	11	12 366	3 771	781	220	11.8	.4
71393	Marinas .....	7	D	D	D	b	D	D
713930	Marinas .....	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	30	17 858	5 283	1 264	576	19.6	4.3
713940	Fitness & recreational sports centers .....	30	17 858	5 283	1 264	576	19.6	4.3
71399	All other amusement & recreation industries .....	18	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8 087</b>	<b>10 965 229</b>	<b>4 688 984</b>	<b>936 936</b>	<b>101 678</b>	<b>11.0</b>	<b>7.0</b>
711	Performing arts, spectator sports, & related industries .....	6 275	6 877 796	3 530 463	658 078	27 320	13.0	4.7
7111	Performing arts companies .....	1 103	921 647	326 632	50 835	6 504	21.6	6.6
71111	Theater companies & dinner theaters .....	212	175 153	75 973	13 665	2 520	22.4	7.5
711110	Theater companies & dinner theaters .....	212	175 153	75 973	13 665	2 520	22.4	7.5
7111102	Theater companies .....	194	146 848	69 606	12 214	1 771	26.5	8.8
7111103	Dinner theaters .....	13	D	D	D	f	D	D
71112	Dance companies .....	24	33 872	8 734	1 367	200	7.8	1.2
711120	Dance companies .....	24	33 872	8 734	1 367	200	7.8	1.2
71113	Musical groups & artists .....	695	609 449	189 107	23 330	2 698	22.1	5.9
711130	Musical groups & artists .....	695	609 449	189 107	23 330	2 698	22.1	5.9
7111301	Symphony orchestras & chamber music organizations .....	32	D	D	D	b	D	D
7111309	Other music groups & artists .....	663	D	D	D	h	D	D
71119	Other performing arts companies .....	172	103 173	52 818	12 473	1 086	21.7	11.2
711190	Other performing arts companies .....	172	103 173	52 818	12 473	1 086	21.7	11.2
7111909	Other performing arts companies (except circuses) .....	168	D	D	D	g	D	D
7112	Spectator sports .....	243	872 368	383 651	76 518	6 044	6.3	1.8
71121	Spectator sports .....	243	872 368	383 651	76 518	6 044	6.3	1.8
711211	Sports teams & clubs .....	16	D	D	D	g	D	D
711212	Baseball clubs .....	7	D	D	D	g	D	D
7112119	Other professional sports clubs .....	8	D	D	D	f	D	D
711212	Racetracks .....	26	D	D	D	g	D	D
7112122	Auto racetrack operation .....	19	D	D	D	c	D	D
7112123	Horse racetrack operation .....	7	171 972	56 564	12 804	2 235	.3	2.0
711219	Other spectator sports .....	201	D	D	D	g	D	D
7112191	Professional athletes .....	29	55 412	10 748	1 073	122	8.5	1.0
7112192	Racing (except racetrack operation) .....	172	D	D	D	g	D	D
7113	Promoters of performing arts, sports, & similar events .....	324	525 627	183 122	34 934	2 907	10.6	7.6
71131	Promoters of performing arts, sports, & similar events w/facility .....	45	90 518	28 743	5 336	659	5.9	13.8
711310	Promoters of performing arts, sports, & similar events w/facility .....	45	90 518	28 743	5 336	659	5.9	13.8
71132	Promoters of performing arts, sports, & similar events w/o facil .....	279	435 109	154 379	29 598	2 248	11.6	6.3
711320	Promoters of performing arts, sports, & similar events w/o facil .....	279	435 109	154 379	29 598	2 248	11.6	6.3
7114	Agents/managers for artists, athletes, & other public figures .....	555	902 026	431 457	97 530	4 185	11.3	2.1
71141	Agents/managers for artists, athletes, & other public figures .....	555	902 026	431 457	97 530	4 185	11.3	2.1
711410	Agents/managers for artists, athletes, & other public figures .....	555	902 026	431 457	97 530	4 185	11.3	2.1
7115	Independent artists, writers, & performers .....	4 050	3 656 128	2 205 601	398 261	7 680	13.2	5.0
71151	Independent artists, writers, & performers .....	4 050	3 656 128	2 205 601	398 261	7 680	13.2	5.0
711510	Independent artists, writers, & performers .....	4 050	3 656 128	2 205 601	398 261	7 680	13.2	5.0
712	Museums, historical sites, & similar institutions .....	26	16 341	3 052	992	139	50.4	6.5
7121	Museums, historical sites, & similar institutions .....	26	16 341	3 052	992	139	50.4	6.5
71211	Museums .....	20	D	D	D	c	D	D
712110	Museums .....	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	1 786	4 071 092	1 155 469	277 866	74 219	7.4	11.1
7131	Amusement parks & arcades .....	147	D	D	D	k	D	D
71311	Amusement & theme parks .....	24	D	D	D	j	D	D
713110	Amusement & theme parks .....	24	D	D	D	j	D	D
7131101	Waterparks .....	4	22 922	5 118	638	320	18.4	3.5
7131102	Amusement parks (except waterparks) .....	20	D	D	D	j	D	D
71312	Amusement arcades .....	123	D	D	D	g	D	D
713120	Amusement arcades .....	123	D	D	D	g	D	D
7132	Gambling industries .....	33	D	D	D	j	D	D
71321	Casinos (except casino hotels) .....	5	332 641	57 089	14 380	3 086	—	82.7
713210	Casinos (except casino hotels) .....	5	332 641	57 089	14 380	3 086	—	82.7
71329	Other gambling industries .....	28	D	D	D	i	D	D
713290	Other gambling industries .....	28	D	D	D	i	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	28	D	D	D	i	D	D
7139	Other amusement & recreation services .....	1 606	1 747 687	516 781	116 601	37 152	13.0	8.3
71391	Golf courses & country clubs .....	252	649 343	208 466	45 279	12 262	3.9	8.7
713910	Golf courses & country clubs .....	252	649 343	208 466	45 279	12 262	3.9	8.7
71392	Skiing facilities .....	8	D	D	D	f	D	D
713920	Skiing facilities .....	8	D	D	D	f	D	D
71393	Marinas .....	76	D	D	D	e	D	D
713930	Marinas .....	76	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	720	663 684	192 189	44 646	16 173	15.8	7.2
713940	Fitness & recreational sports centers .....	720	663 684	192 189	44 646	16 173	15.8	7.2
7139404	Ice skating rinks .....	27	25 640	7 906	1 951	740	7.1	13.0
7139405	Roller skating rinks .....	43	15 856	4 931	1 217	706	21.2	9.4
71395	Bowling centers .....	125	130 618	40 205	9 766	3 277	11.2	5.5
713950	Bowling centers .....	125	130 618	40 205	9 766	3 277	11.2	5.5
71399	All other amusement & recreation industries .....	425	228 632	58 534	12 075	4 430	31.0	9.9
713990	All other amusement & recreation industries .....	425	228 632	58 534	12 075	4 430	31.0	9.9
7139901	Dance studios & halls .....	17	14 219	7 913	1 819	767	8.3	1.3
7139902	Concession operators of amusement devices & rides .....	50	21 378	4 801	861	365	52.6	17.3
7139904	Miniature golf courses .....	22	7 885	1 739	337	117	50.6	6.6
7139905	Coin-operated amusement devices (except slot machine operation) ..	80	60 430	12 098	2 822	830	23.3	10.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>							
	<b>Los Angeles—Long Beach, CA PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>6 832</b>	<b>8 250 505</b>	<b>3 840 112</b>	<b>738 042</b>	<b>58 793</b>	<b>12.5</b>	<b>4.8</b>
711	Performing arts, spectator sports, & related industries . . . . .	5 848	6 322 112	3 317 539	612 925	23 036	13.1	4.7
7111	Performing arts companies . . . . .	1 005	845 634	306 729	46 858	5 012	22.3	6.7
71111	Theater companies & dinner theaters . . . . .	170	129 112	65 666	11 325	1 534	27.3	8.2
711110	Theater companies & dinner theaters . . . . .	170	129 112	65 666	11 325	1 534	27.3	8.2
7111102	Theater companies . . . . .	161	122 580	63 682	10 985	1 325	28.5	8.5
71112	Dance companies . . . . .	18	33 447	8 577	1 329	149	7.9	1.0
711120	Dance companies . . . . .	18	33 447	8 577	1 329	149	7.9	1.0
71113	Musical groups & artists . . . . .	660	592 388	183 332	22 670	2 560	22.0	6.0
711130	Musical groups & artists . . . . .	660	592 388	183 332	22 670	2 560	22.0	6.0
7111301	Symphony orchestras & chamber music organizations . . . . .	30	10 870	5 137	174	21	64.6	5.2
7111309	Other music groups & artists . . . . .	630	581 518	178 195	22 496	2 539	21.2	6.0
71119	Other performing arts companies . . . . .	157	90 687	49 154	11 534	769	23.0	11.5
711190	Other performing arts companies . . . . .	157	90 687	49 154	11 534	769	23.0	11.5
7111909	Other performing arts companies (except circuses) . . . . .	155	D	D	D	f	D	D
7112	Spectator sports . . . . .	161	570 005	255 442	50 006	4 640	6.4	1.9
71121	Spectator sports . . . . .	161	570 005	255 442	50 006	4 640	6.4	1.9
711211	Sports teams & clubs . . . . .	8	256 534	166 980	31 163	977	.9	—
7112112	Baseball clubs . . . . .	3	D	D	D	e	D	D
7112119	Other professional sports clubs . . . . .	5	D	D	D	e	D	D
711212	Racetracks . . . . .	16	196 941	58 183	13 223	2 326	2.0	2.8
7112122	Auto racetrack operation . . . . .	10	D	D	D	b	D	D
7112123	Horse racetrack operation . . . . .	6	D	D	D	g	D	D
711219	Other spectator sports . . . . .	137	116 530	30 279	5 620	1 337	25.9	4.3
7112191	Professional athletes . . . . .	18	46 791	6 341	716	51	5.2	1.0
7112192	Racing (except racetrack operation) . . . . .	119	69 739	23 938	4 904	1 286	39.8	6.6
7113	Promoters of performing arts, sports, & similar events . . . . .	275	459 420	165 900	30 712	2 239	8.6	7.5
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	35	64 754	19 604	3 320	311	7.1	17.2
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	35	64 754	19 604	3 320	311	7.1	17.2
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	240	394 666	146 296	27 392	1 928	8.8	5.9
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	240	394 666	146 296	27 392	1 928	8.8	5.9
7114	Agents/managers for artists, athletes, & other public figures . . . . .	521	881 496	424 727	96 392	4 049	11.4	2.1
71141	Agents/managers for artists, athletes, & other public figures . . . . .	521	881 496	424 727	96 392	4 049	11.4	2.1
711410	Agents/managers for artists, athletes, & other public figures . . . . .	521	881 496	424 727	96 392	4 049	11.4	2.1
7115	Independent artists, writers, & performers . . . . .	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
71151	Independent artists, writers, & performers . . . . .	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
711510	Independent artists, writers, & performers . . . . .	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
712	Museums, historical sites, & similar institutions . . . . .	19	11 937	2 132	801	94	49.1	9.0
7121	Museums, historical sites, & similar institutions . . . . .	19	11 937	2 132	801	94	49.1	9.0
71211	Museums . . . . .	14	D	D	D	b	D	D
712110	Museums . . . . .	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries . . . . .	965	1 916 456	520 441	124 316	35 663	10.2	5.0
7131	Amusement parks & arcades . . . . .	76	531 952	116 677	32 041	10 208	4.1	.6
71311	Amusement & theme parks . . . . .	7	402 397	99 520	27 987	8 910	2.2	.2
713110	Amusement & theme parks . . . . .	7	402 397	99 520	27 987	8 910	2.2	.2
7131101	Waterparks . . . . .	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks) . . . . .	5	D	D	D	i	D	D
71312	Amusement arcades . . . . .	69	129 555	17 157	4 054	1 298	10.2	1.9
713120	Amusement arcades . . . . .	69	129 555	17 157	4 054	1 298	10.2	1.9
7132	Gambling industries . . . . .	18	492 733	135 947	34 953	7 235	8.2	2.7
71329	Other gambling industries . . . . .	18	492 733	135 947	34 953	7 235	8.2	2.7
713290	Other gambling industries . . . . .	18	492 733	135 947	34 953	7 235	8.2	2.7
7132902	Lottery, bingo, bookie, & other betting operation . . . . .	18	492 733	135 947	34 953	7 235	8.2	2.7
7139	Other amusement & recreation services . . . . .	871	891 771	267 817	57 322	18 220	14.9	8.9
71391	Golf courses & country clubs . . . . .	106	257 724	93 589	18 537	5 059	5.8	8.1
713910	Golf courses & country clubs . . . . .	106	257 724	93 589	18 537	5 059	5.8	8.1
71393	Marinas . . . . .	36	22 565	4 638	951	162	33.1	38.5
713930	Marinas . . . . .	36	22 565	4 638	951	162	33.1	38.5
71394	Fitness & recreational sports centers . . . . .	408	386 695	106 272	24 405	8 328	14.2	8.4
713940	Fitness & recreational sports centers . . . . .	408	386 695	106 272	24 405	8 328	14.2	8.4
7139404	Ice skating rinks . . . . .	13	11 401	3 063	798	282	3.8	27.9
7139405	Roller skating rinks . . . . .	21	8 161	2 480	612	339	26.7	6.4
71395	Bowling centers . . . . .	70	73 691	22 586	5 287	1 747	13.1	5.5
713950	Bowling centers . . . . .	70	73 691	22 586	5 287	1 747	13.1	5.5
71399	All other amusement & recreation industries . . . . .	248	D	D	D	h	D	D
713990	All other amusement & recreation industries . . . . .	248	D	D	D	h	D	D
7139901	Dance studios & halls . . . . .	13	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides . . . . .	24	12 413	3 040	617	182	50.5	11.8
7139904	Miniature golf courses . . . . .	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	50	47 052	8 541	1 995	461	21.5	7.9

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>							
	<b>Orange County, CA PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>575</b>	<b>1 680 012</b>	<b>588 705</b>	<b>132 870</b>	<b>27 024</b>	<b>5.2</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries	209	D	D	D	h	D	D
7111	Performing arts companies	53	51 579	13 753	2 497	1 060	15.0	6.9
71111	Theater companies & dinner theaters	28	37 609	8 436	1 821	766	8.3	6.0
711110	Theater companies & dinner theaters	28	37 609	8 436	1 821	766	8.3	6.0
7111102	Theater companies	21	D	D	D	e	D	D
7111103	Dinner theaters	6	D	D	D	f	D	D
71113	Musical groups & artists	16	7 184	3 608	280	83	57.1	2.4
711130	Musical groups & artists	16	7 184	3 608	280	83	57.1	2.4
7111309	Other music groups & artists	15	D	D	D	b	D	D
71119	Other performing arts companies	7	D	D	D	c	D	D
711190	Other performing arts companies	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	5	D	D	D	c	D	D
7112	Spectator sports	44	244 546	119 076	25 154	1 139	3.5	1.1
71121	Spectator sports	44	244 546	119 076	25 154	1 139	3.5	1.1
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	2	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	e	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
71151	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
711510	Independent artists, writers, & performers	67	31 885	14 039	3 821	188	24.0	4.2
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	363	1 298 329	423 433	96 811	24 011	4.4	3.4
7131	Amusement parks & arcades	31	D	D	D	j	D	D
71311	Amusement & theme parks	11	D	D	D	j	D	D
713110	Amusement & theme parks	11	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	j	D	D
71312	Amusement arcades	20	D	D	D	c	D	D
713120	Amusement arcades	20	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	331	D	D	D	i	D	D
71391	Golf courses & country clubs	49	169 189	46 820	10 518	2 784	1.1	14.8
713910	Golf courses & country clubs	49	169 189	46 820	10 518	2 784	1.1	14.8
71393	Marinas	16	16 029	2 062	513	91	3.5	8.6
713930	Marinas	16	16 029	2 062	513	91	3.5	8.6
71394	Fitness & recreational sports centers	165	180 840	57 433	13 587	5 097	18.4	3.5
713940	Fitness & recreational sports centers	165	180 840	57 433	13 587	5 097	18.4	3.5
7139404	Ice skating rinks	7	9 120	3 066	761	341	10.6	1.7
71395	Bowling centers	22	23 094	7 626	1 917	686	13.8	6.2
713950	Bowling centers	22	23 094	7 626	1 917	686	13.8	6.2
71399	All other amusement & recreation industries	78	D	D	D	f	D	D
713990	All other amusement & recreation industries	78	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>								
<b>Riverside—San Bernardino, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>466</b>	<b>885 430</b>	<b>204 878</b>	<b>54 428</b>	<b>13 144</b>	<b>7.3</b>	<b>35.0</b>
711	Performing arts, spectator sports, & related industries .....	121	D	D	D	f	D	D
7111	Performing arts companies .....	24	17 549	3 833	1 066	274	8.0	.6
71111	Theater companies & dinner theaters .....	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	8	D	D	D	c	D	D
7111102	Theater companies .....	8	D	D	D	c	D	D
71113	Musical groups & artists .....	8	5 285	676	132	14	6.1	—
711130	Musical groups & artists .....	8	5 285	676	132	14	6.1	—
7111309	Other music groups & artists .....	7	D	D	D	a	D	D
71119	Other performing arts companies .....	5	D	D	D	b	D	D
711190	Other performing arts companies .....	5	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	5	D	D	D	b	D	D
7112	Spectator sports .....	32	56 733	8 855	1 277	232	17.0	3.9
71121	Spectator sports .....	32	56 733	8 855	1 277	232	17.0	3.9
711212	Racetracks .....	6	D	D	D	b	D	D
7112122	Auto racetrack operation .....	5	D	D	D	b	D	D
711219	Other spectator sports .....	24	D	D	D	c	D	D
7112191	Professional athletes .....	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	17	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	18	29 363	4 303	732	161	35.0	3.8
71132	Promoters of performing arts, sports, & similar events w/o facil .....	15	27 958	3 922	609	77	34.8	4.0
711320	Promoters of performing arts, sports, & similar events w/o facil .....	15	27 958	3 922	609	77	34.8	4.0
7115	Independent artists, writers, & performers .....	39	11 760	3 507	789	99	58.0	9.1
71151	Independent artists, writers, & performers .....	39	11 760	3 507	789	99	58.0	9.1
711510	Independent artists, writers, & performers .....	39	11 760	3 507	789	99	58.0	9.1
713	Amusement, gambling, & recreation industries .....	343	766 782	183 363	50 501	12 365	4.7	39.8
7131	Amusement parks & arcades .....	31	27 454	7 195	1 777	824	20.6	3.1
71311	Amusement & theme parks .....	6	17 053	4 265	1 005	521	24.7	—
713110	Amusement & theme parks .....	6	17 053	4 265	1 005	521	24.7	—
71312	Amusement arcades .....	25	10 401	2 930	772	303	13.8	8.1
713120	Amusement arcades .....	25	10 401	2 930	772	303	13.8	8.1
7132	Gambling industries .....	11	395 667	77 075	24 069	4 030	.5	71.5
71321	Casinos (except casino hotels) .....	5	332 641	57 089	14 380	3 086	—	82.7
713210	Casinos (except casino hotels) .....	5	332 641	57 089	14 380	3 086	—	82.7
71329	Other gambling industries .....	6	63 026	19 986	9 689	944	3.0	12.4
713290	Other gambling industries .....	6	63 026	19 986	9 689	944	3.0	12.4
7132902	Lottery, bingo, bookie, & other betting operation .....	6	63 026	19 986	9 689	944	3.0	12.4
7139	Other amusement & recreation services .....	301	343 661	99 093	24 655	7 511	8.2	6.4
71391	Golf courses & country clubs .....	76	181 481	53 913	13 176	3 554	3.9	5.9
713910	Golf courses & country clubs .....	76	181 481	53 913	13 176	3 554	3.9	5.9
71392	Skating facilities .....	4	D	D	D	e	D	D
713920	Skating facilities .....	4	D	D	D	e	D	D
71393	Marinas .....	11	D	D	D	c	D	D
713930	Marinas .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	110	74 042	21 089	5 042	1 969	12.5	7.6
713940	Fitness & recreational sports centers .....	110	74 042	21 089	5 042	1 969	12.5	7.6
7139404	Ice skating rinks .....	7	5 119	1 777	392	117	8.1	—
7139405	Roller skating rinks .....	12	4 623	1 338	318	220	18.1	18.8
71395	Bowling centers .....	25	26 952	7 915	2 038	658	6.0	5.0
713950	Bowling centers .....	25	26 952	7 915	2 038	658	6.0	5.0
71399	All other amusement & recreation industries .....	75	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	75	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	15	5 452	900	86	88	55.3	37.4
7139905	Coin-operated amusement devices (except slot machine operation) .....	16	D	D	D	e	D	D
<b>Ventura, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>214</b>	<b>149 282</b>	<b>55 289</b>	<b>11 596</b>	<b>2 717</b>	<b>15.3</b>	<b>9.1</b>
711	Performing arts, spectator sports, & related industries .....	97	D	D	D	f	D	D
7111	Performing arts companies .....	21	6 885	2 317	414	158	16.0	6.2
71113	Musical groups & artists .....	11	4 592	1 491	248	41	7.1	.7
711130	Musical groups & artists .....	11	4 592	1 491	248	41	7.1	.7
7111309	Other music groups & artists .....	11	4 592	1 491	248	41	7.1	.7
7115	Independent artists, writers, & performers .....	58	46 926	23 314	4 694	297	8.8	16.0
71151	Independent artists, writers, & performers .....	58	46 926	23 314	4 694	297	8.8	16.0
711510	Independent artists, writers, & performers .....	58	46 926	23 314	4 694	297	8.8	16.0
712	Museums, historical sites, & similar institutions .....	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>							
	<b>Ventura, CA PMSA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	115	89 525	28 232	6 238	2 180	16.1	6.2
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
7139	Other amusement & recreation services .....	103	D	D	D	g	D	D
71391	Golf courses & country clubs .....	21	40 949	14 144	3 048	865	3.3	—
713910	Golf courses & country clubs .....	21	40 949	14 144	3 048	865	3.3	—
71393	Marinas .....	13	9 336	2 138	512	86	14.3	14.3
713930	Marinas .....	13	9 336	2 138	512	86	14.3	14.3
71394	Fitness & recreational sports centers .....	37	22 107	7 395	1 612	779	32.8	14.1
713940	Fitness & recreational sports centers .....	37	22 107	7 395	1 612	779	32.8	14.1
7139405	Roller skating rinks .....	5	1 743	736	196	83	11.4	—
71395	Bowling centers .....	8	6 881	2 078	524	186	3.6	4.3
713950	Bowling centers .....	8	6 881	2 078	524	186	3.6	4.3
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
	<b>MERCED, CA MSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>29</b>	<b>8 809</b>	<b>2 910</b>	<b>683</b>	<b>366</b>	<b>15.6</b>	<b>9.4</b>
713	Amusement, gambling, & recreation industries .....	23	8 146	2 792	666	324	15.4	5.2
7139	Other amusement & recreation services .....	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	2 164	632	148	101	36.3	6.7
713940	Fitness & recreational sports centers .....	10	2 164	632	148	101	36.3	6.7
	<b>MODESTO, CA MSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>81</b>	<b>33 542</b>	<b>9 028</b>	<b>1 937</b>	<b>989</b>	<b>30.6</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	14	2 190	666	74	29	65.2	10.6
713	Amusement, gambling, & recreation industries .....	67	31 352	8 362	1 863	960	28.1	2.8
7131	Amusement parks & arcades .....	6	5 017	1 055	212	140	12.8	6.4
7139	Other amusement & recreation services .....	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	31	10 038	3 648	848	499	25.4	4.8
713940	Fitness & recreational sports centers .....	31	10 038	3 648	848	499	25.4	4.8
71395	Bowling centers .....	3	3 101	1 256	341	114	—	—
713950	Bowling centers .....	3	3 101	1 256	341	114	—	—
71399	All other amusement & recreation industries .....	16	7 979	1 047	225	122	44.2	.6
713990	All other amusement & recreation industries .....	16	7 979	1 047	225	122	44.2	.6
7139902	Concession operators of amusement devices & rides .....	3	D	D	D	b	D	D
7139904	Miniature golf courses .....	2	D	D	D	b	D	D
	<b>REDDING, CA MSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>42</b>	<b>22 266</b>	<b>5 722</b>	<b>973</b>	<b>460</b>	<b>21.2</b>	<b>8.5</b>
713	Amusement, gambling, & recreation industries .....	33	19 808	4 956	882	416	20.7	7.1
7139	Other amusement & recreation services .....	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	3 417	1 014	222	186	55.9	—
713940	Fitness & recreational sports centers .....	9	3 417	1 014	222	186	55.9	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SACRAMENTO—YOLO, CA CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>404</b>	<b>451 375</b>	<b>143 174</b>	<b>39 648</b>	<b>10 315</b>	<b>12.9</b>	<b>6.0</b>
711	Performing arts, spectator sports, & related industries	85	D	D	D	g	D	D
7111	Performing arts companies	25	D	D	D	c	D	D
71111	Theater companies & dinner theaters	10	8 380	1 541	176	91	28.4	28.5
711110	Theater companies & dinner theaters	10	8 380	1 541	176	91	28.4	28.5
7111102	Theater companies	9	D	D	D	b	D	D
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	16	D	D	D	c	D	D
71121	Spectator sports	16	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	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	26	5 362	2 607	541	57	62.5	7.0
71151	Independent artists, writers, & performers	26	5 362	2 607	541	57	62.5	7.0
711510	Independent artists, writers, & performers	26	5 362	2 607	541	57	62.5	7.0
713	Amusement, gambling, & recreation industries	318	358 196	95 499	24 818	8 721	12.5	6.0
7131	Amusement parks & arcades	21	D	D	D	e	D	D
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7132	Gambling industries	15	D	D	D	f	D	D
71329	Other gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
713290	Other gambling industries	14	70 429	9 967	2 405	466	2.5	8.2
7132902	Lottery, bingo, bookie, & other betting operation	14	70 429	9 967	2 405	466	2.5	8.2
7139	Other amusement & recreation services	282	D	D	D	i	D	D
71391	Golf courses & country clubs	45	D	D	D	g	D	D
713910	Golf courses & country clubs	45	D	D	D	g	D	D
71392	Skiing facilities	7	71 830	21 545	9 047	2 894	.2	—
713920	Skiing facilities	7	71 830	21 545	9 047	2 894	.2	—
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	116	D	D	D	g	D	D
713940	Fitness & recreational sports centers	116	D	D	D	g	D	D
7139405	Roller skating rinks	9	4 565	1 200	312	216	15.7	6.1
71395	Bowling centers	18	13 472	4 760	1 120	409	10.4	8.2
713950	Bowling centers	18	13 472	4 760	1 120	409	10.4	8.2
71399	All other amusement & recreation industries	71	D	D	D	e	D	D
713990	All other amusement & recreation industries	71	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	2 950	913	240	56	10.1	2.1
<b>Sacramento, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>374</b>	<b>396 650</b>	<b>128 120</b>	<b>36 236</b>	<b>9 477</b>	<b>13.7</b>	<b>6.7</b>
711	Performing arts, spectator sports, & related industries	75	89 622	46 282	14 539	1 567	13.0	5.8
7111	Performing arts companies	22	D	D	D	c	D	D
71111	Theater companies & dinner theaters	9	D	D	D	b	D	D
711110	Theater companies & dinner theaters	9	D	D	D	b	D	D
7111102	Theater companies	8	D	D	D	b	D	D
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	15	D	D	D	c	D	D
71121	Spectator sports	15	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	29 554	6 345	1 749	1 117	10.7	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	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	21	D	D	D	b	D	D
71151	Independent artists, writers, & performers	21	D	D	D	b	D	D
711510	Independent artists, writers, & performers	21	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SACRAMENTO-YOLO, CA CMSA—Con.</b>								
<b>Sacramento, CA PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	299	307 028	81 838	21 697	7 910	13.9	6.9
7131	Amusement parks & arcades .....	19	7 906	2 130	541	247	22.5	17.6
71312	Amusement arcades .....	15	6 692	1 702	384	183	23.6	20.8
713120	Amusement arcades .....	15	6 692	1 702	384	183	23.6	20.8
7132	Gambling industries .....	14	70 429	9 967	2 405	466	2.5	8.2
71329	Other gambling industries .....	14	70 429	9 967	2 405	466	2.5	8.2
713290	Other gambling industries .....	14	70 429	9 967	2 405	466	2.5	8.2
7132902	Lottery, bingo, bookie, & other betting operation .....	14	70 429	9 967	2 405	466	2.5	8.2
7139	Other amusement & recreation services .....	266	228 693	69 741	18 751	7 197	17.1	6.2
71391	Golf courses & country clubs .....	41	49 216	17 484	3 037	1 238	15.0	4.4
713910	Golf courses & country clubs .....	41	49 216	17 484	3 037	1 238	15.0	4.4
71392	Skiing facilities .....	7	71 830	21 545	9 047	2 894	.2	—
713920	Skiing facilities .....	7	71 830	21 545	9 047	2 894	.2	—
71393	Marinas .....	23	D	D	D	c	D	D
713930	Marinas .....	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	110	60 332	17 661	4 098	2 126	31.0	6.9
713940	Fitness & recreational sports centers .....	110	60 332	17 661	4 098	2 126	31.0	6.9
7139405	Roller skating rinks .....	9	4 565	1 200	312	216	15.7	6.1
71395	Bowling centers .....	18	13 472	4 760	1 120	409	10.4	8.2
713950	Bowling centers .....	18	13 472	4 760	1 120	409	10.4	8.2
71399	All other amusement & recreation industries .....	67	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	67	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	8	2 950	913	240	56	10.1	2.1
<b>Yolo, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>30</b>	<b>54 725</b>	<b>15 054</b>	<b>3 412</b>	<b>838</b>	<b>7.2</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	51 168	13 661	3 121	811	4.0	.5
7132	Gambling industries .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
<b>SALINAS, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>86</b>	<b>71 412</b>	<b>20 876</b>	<b>7 603</b>	<b>997</b>	<b>19.1</b>	<b>6.9</b>
711	Performing arts, spectator sports, & related industries .....	30	D	D	D	c	D	D
7111	Performing arts companies .....	4	1 301	445	122	61	23.4	15.0
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	a	D	D
7112122	Auto racetrack operation .....	1	D	D	D	a	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
7115	Independent artists, writers, & performers .....	15	6 427	1 798	571	45	74.4	8.3
71151	Independent artists, writers, & performers .....	15	6 427	1 798	571	45	74.4	8.3
711510	Independent artists, writers, & performers .....	15	6 427	1 798	571	45	74.4	8.3
713	Amusement, gambling, & recreation industries .....	54	42 121	10 880	2 362	834	15.7	9.2
7139	Other amusement & recreation services .....	47	D	D	D	f	D	D
71391	Golf courses & country clubs .....	4	17 090	4 694	1 009	226	—	—
713910	Golf courses & country clubs .....	4	17 090	4 694	1 009	226	—	—
71394	Fitness & recreational sports centers .....	22	9 684	2 886	652	346	29.4	5.7
713940	Fitness & recreational sports centers .....	22	9 684	2 886	652	346	29.4	5.7
71399	All other amusement & recreation industries .....	16	7 444	1 665	348	108	16.8	18.0
713990	All other amusement & recreation industries .....	16	7 444	1 665	348	108	16.8	18.0
7139902	Concession operators of amusement devices & rides .....	3	2 540	382	57	18	—	38.1

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN DIEGO, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>574</b>	<b>946 890</b>	<b>332 637</b>	<b>66 231</b>	<b>14 636</b>	<b>16.0</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries	190	313 336	148 090	24 905	2 040	30.2	4.1
7111	Performing arts companies	42	26 350	7 071	1 221	252	29.8	5.2
71111	Theater companies & dinner theaters	17	15 901	4 054	643	136	21.0	.9
711110	Theater companies & dinner theaters	17	15 901	4 054	643	136	21.0	.9
7111102	Theater companies	14	13 297	3 538	552	111	12.3	1.0
71113	Musical groups & artists	18	8 005	2 000	308	77	51.6	12.9
711130	Musical groups & artists	18	8 005	2 000	308	77	51.6	12.9
7111309	Other music groups & artists	18	8 005	2 000	308	77	51.6	12.9
7112	Spectator sports	32	193 610	120 030	18 855	990	37.0	.1
71121	Spectator sports	32	193 610	120 030	18 855	990	37.0	.1
711211	Sports teams & clubs	2	D	D	D	D	D	D
7112112	Baseball clubs	1	D	D	D	f	D	D
711212	Racetracks	3	D	D	D	b	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112191	Professional athletes	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	31	62 320	11 367	2 515	566	7.9	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
71141	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
711410	Agents/managers for artists, athletes, & other public figures	19	8 122	3 155	734	60	10.9	11.1
7115	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
71151	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
711510	Independent artists, writers, & performers	66	22 934	6 467	1 580	172	40.7	26.0
713	Amusement, gambling, & recreation industries	378	632 692	184 422	41 304	12 583	8.8	4.9
7131	Amusement parks & arcades	20	D	D	D	h	D	D
71311	Amusement & theme parks	6	D	D	D	g	D	D
713110	Amusement & theme parks	6	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	g	D	D
71312	Amusement arcades	14	10 383	2 278	502	224	10.7	4.9
713120	Amusement arcades	14	10 383	2 278	502	224	10.7	4.9
7132	Gambling industries	9	D	D	D	h	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
71329	Other gambling industries	8	D	D	D	g	D	D
713290	Other gambling industries	8	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation	8	D	D	D	g	D	D
7139	Other amusement & recreation services	349	D	D	D	i	D	D
71391	Golf courses & country clubs	38	102 317	33 481	7 701	2 141	4.2	10.4
713910	Golf courses & country clubs	38	102 317	33 481	7 701	2 141	4.2	10.4
71393	Marinas	25	25 049	4 232	936	237	39.7	14.5
713930	Marinas	25	25 049	4 232	936	237	39.7	14.5
71394	Fitness & recreational sports centers	167	112 602	35 858	8 505	3 221	13.5	8.9
713940	Fitness & recreational sports centers	167	112 602	35 858	8 505	3 221	13.5	8.9
7139404	Ice skating rinks	3	4 790	1 218	318	93	—	—
7139405	Roller skating rinks	5	1 711	534	144	58	2.9	—
71395	Bowling centers	21	17 436	5 049	1 329	520	11.7	15.7
713950	Bowling centers	21	17 436	5 049	1 329	520	11.7	15.7
71399	All other amusement & recreation industries	97	D	D	D	f	D	D
713990	All other amusement & recreation industries	97	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	14	3 271	942	150	111	49.4	8.3
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	25	D	D	D	e	D	D
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1 754</b>	<b>2 315 405</b>	<b>852 535</b>	<b>190 583</b>	<b>34 833</b>	<b>13.8</b>	<b>5.2</b>
711	Performing arts, spectator sports, & related industries	700	1 149 270	480 319	104 775	7 003	12.6	5.4
7111	Performing arts companies	164	226 472	54 374	10 250	2 402	9.7	3.2
71111	Theater companies & dinner theaters	42	101 942	29 767	6 220	1 757	4.5	1.7
711110	Theater companies & dinner theaters	42	101 942	29 767	6 220	1 757	4.5	1.7
7111102	Theater companies	41	D	D	D	g	D	D
71112	Dance companies	3	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	b	D	D
71113	Musical groups & artists	104	108 320	21 246	3 501	497	10.3	4.7
711130	Musical groups & artists	104	108 320	21 246	3 501	497	10.3	4.7
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	98	D	D	D	e	D	D
71119	Other performing arts companies	15	D	D	D	c	D	D
711190	Other performing arts companies	15	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
711	Performing arts, spectator sports, & related industries—Con.							
7112	Spectator sports .....	118	591 017	339 753	78 035	2 507	6.9	1.0
71121	Spectator sports .....	118	591 017	339 753	78 035	2 507	6.9	1.0
711211	Sports teams & clubs .....	14	455 558	301 376	71 319	1 332	1.8	.2
7112112	Baseball clubs .....	3	D	D	D	e	D	D
7112119	Other professional sports clubs .....	9	149 585	103 519	32 406	584	4.9	.5
711212	Racetracks .....	15	104 780	30 207	5 180	799	19.8	.6
7112122	Auto racetrack operation .....	10	D	D	D	b	D	D
7112123	Horse racetrack operation .....	5	D	D	D	f	D	D
711219	Other spectator sports .....	89	30 679	8 170	1 536	376	38.8	14.2
7112191	Professional athletes .....	14	7 119	2 891	287	36	21.7	.7
7112192	Racing (except racetrack operation) .....	75	23 560	5 279	1 249	340	44.0	18.2
7113	Promoters of performing arts, sports, & similar events .....	75	170 809	31 929	5 683	1 091	17.6	17.2
71131	Promoters of performing arts, sports, & similar events w/facility .....	22	35 034	5 442	976	310	4.3	37.2
711310	Promoters of performing arts, sports, & similar events w/facility .....	22	35 034	5 442	976	310	4.3	37.2
71132	Promoters of performing arts, sports, & similar events w/o facil .....	53	135 775	26 487	4 707	781	21.1	12.0
711320	Promoters of performing arts, sports, & similar events w/o facil .....	53	135 775	26 487	4 707	781	21.1	12.0
7114	Agents/managers for artists, athletes, & other public figures .....	68	48 133	10 509	2 687	266	25.4	14.6
71141	Agents/managers for artists, athletes, & other public figures .....	68	48 133	10 509	2 687	266	25.4	14.6
711410	Agents/managers for artists, athletes, & other public figures .....	68	48 133	10 509	2 687	266	25.4	14.6
7115	Independent artists, writers, & performers .....	275	112 839	43 754	8 120	737	35.5	11.7
71151	Independent artists, writers, & performers .....	275	112 839	43 754	8 120	737	35.5	11.7
711510	Independent artists, writers, & performers .....	275	112 839	43 754	8 120	737	35.5	11.7
712	Museums, historical sites, & similar institutions .....	17	16 219	4 952	1 015	259	13.1	12.4
7121	Museums, historical sites, & similar institutions .....	17	16 219	4 952	1 015	259	13.1	12.4
71211	Museums .....	11	D	D	D	c	D	D
712110	Museums .....	11	D	D	D	c	D	D
71212	Historical sites .....	1	D	D	D	b	D	D
712120	Historical sites .....	1	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	2	D	D	D	b	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	1 037	1 149 916	367 264	84 793	27 571	15.0	4.8
7131	Amusement parks & arcades .....	61	169 670	43 284	8 830	3 961	2.3	1.4
71311	Amusement & theme parks .....	20	148 893	38 486	7 830	3 399	.5	—
713110	Amusement & theme parks .....	20	148 893	38 486	7 830	3 399	.5	—
7131102	Amusement parks (except waterparks) .....	15	D	D	D	h	D	D
71312	Amusement arcades .....	41	20 777	4 798	1 000	562	14.8	11.5
713120	Amusement arcades .....	41	20 777	4 798	1 000	562	14.8	11.5
7132	Gambling industries .....	33	147 945	59 988	13 560	2 460	21.4	.4
71329	Other gambling industries .....	33	147 945	59 988	13 560	2 460	21.4	.4
713290	Other gambling industries .....	33	147 945	59 988	13 560	2 460	21.4	.4
7132902	Lottery, bingo, bookie, & other betting operation .....	33	147 945	59 988	13 560	2 460	21.4	.4
7139	Other amusement & recreation services .....	943	832 301	263 992	62 403	21 150	16.5	6.3
71391	Golf courses & country clubs .....	106	191 512	61 662	14 236	3 507	10.8	2.6
713910	Golf courses & country clubs .....	106	191 512	61 662	14 236	3 507	10.8	2.6
71393	Marinas .....	72	71 819	16 395	4 884	662	17.2	4.6
713930	Marinas .....	72	71 819	16 395	4 884	662	17.2	4.6
71394	Fitness & recreational sports centers .....	490	404 209	132 556	30 661	13 348	17.2	8.1
713940	Fitness & recreational sports centers .....	490	404 209	132 556	30 661	13 348	17.2	8.1
7139404	Ice skating rinks .....	11	10 652	3 866	909	326	10.8	5.1
7139405	Roller skating rinks .....	22	6 386	1 484	412	330	44.7	10.7
71395	Bowling centers .....	64	D	D	D	g	D	D
713950	Bowling centers .....	64	D	D	D	g	D	D
71399	All other amusement & recreation industries .....	208	D	D	D	g	D	D
713990	All other amusement & recreation industries .....	208	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides .....	18	7 774	1 921	362	148	27.8	4.9
7139904	Miniature golf courses .....	14	10 877	2 530	649	235	9.8	2.0
7139905	Coin-operated amusement devices (except slot machine operation) .....	26	17 715	4 885	1 240	265	15.0	15.5

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>Oakland, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>495</b>	<b>696 658</b>	<b>284 166</b>	<b>57 061</b>	<b>10 448</b>	<b>10.7</b>	<b>6.5</b>
711	Performing arts, spectator sports, & related industries	159	D	D	D	g	D	D
7111	Performing arts companies	25	7 045	1 799	482	151	7.2	18.1
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	17	3 104	904	306	51	4.3	—
711130	Musical groups & artists	17	3 104	904	306	51	4.3	—
7111309	Other music groups & artists	16	D	D	D	b	D	D
7112	Spectator sports	46	289 190	157 833	28 856	1 196	5.3	1.4
71121	Spectator sports	46	289 190	157 833	28 856	1 196	5.3	1.4
711211	Sports teams & clubs	5	223 562	142 967	26 181	735	—	.1
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	e	D	D
7112123	Horse racetrack operation	2	D	D	D	c	D	D
711219	Other spectator sports	37	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	34	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	10	19 231	6 530	594	86	4.2	59.8
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	7	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	59	24 129	6 779	1 548	143	40.9	26.0
71151	Independent artists, writers, & performers	59	24 129	6 779	1 548	143	40.9	26.0
711510	Independent artists, writers, & performers	59	24 129	6 779	1 548	143	40.9	26.0
713	Amusement, gambling, & recreation industries	335	351 883	109 828	25 251	8 811	12.9	6.1
7131	Amusement parks & arcades	23	12 643	2 839	653	295	15.6	2.9
71312	Amusement arcades	16	5 378	1 300	301	140	29.5	6.9
713120	Amusement arcades	16	5 378	1 300	301	140	29.5	6.9
7132	Gambling industries	13	77 844	23 953	6 006	1 282	1.9	.6
71329	Other gambling industries	13	77 844	23 953	6 006	1 282	1.9	.6
713290	Other gambling industries	13	77 844	23 953	6 006	1 282	1.9	.6
7132902	Lottery, bingo, bookie, & other betting operation	13	77 844	23 953	6 006	1 282	1.9	.6
7139	Other amusement & recreation services	299	261 396	83 036	18 592	7 234	16.0	7.9
71391	Golf courses & country clubs	33	66 434	21 250	4 537	1 195	11.2	4.9
713910	Golf courses & country clubs	33	66 434	21 250	4 537	1 195	11.2	4.9
71393	Marinas	40	23 172	5 217	991	238	32.1	12.4
713930	Marinas	40	23 172	5 217	991	238	32.1	12.4
71394	Fitness & recreational sports centers	147	127 356	42 363	9 791	4 594	15.5	8.5
713940	Fitness & recreational sports centers	147	127 356	42 363	9 791	4 594	15.5	8.5
7139405	Roller skating rinks	7	1 347	262	71	57	49.2	—
71395	Bowling centers	23	20 438	7 459	1 825	650	3.8	9.3
713950	Bowling centers	23	20 438	7 459	1 825	650	3.8	9.3
71399	All other amusement & recreation industries	54	D	D	D	f	D	D
713990	All other amusement & recreation industries	54	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	4 473	1 273	388	131	4.9	38.8
<b>San Francisco, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>655</b>	<b>925 248</b>	<b>339 502</b>	<b>79 603</b>	<b>10 699</b>	<b>11.1</b>	<b>5.4</b>
711	Performing arts, spectator sports, & related industries	364	611 155	233 866	54 323	4 231	10.1	5.8
7111	Performing arts companies	110	195 612	46 229	8 768	2 066	9.0	2.8
71111	Theater companies & dinner theaters	31	93 120	27 406	5 884	1 633	3.8	.2
711110	Theater companies & dinner theaters	31	93 120	27 406	5 884	1 633	3.8	.2
7111102	Theater companies	31	93 120	27 406	5 884	1 633	3.8	.2
71112	Dance companies	1	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	b	D	D
71113	Musical groups & artists	71	91 617	16 846	2 685	370	8.5	5.6
711130	Musical groups & artists	71	91 617	16 846	2 685	370	8.5	5.6
7111309	Other music groups & artists	68	D	D	D	e	D	D
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)	6	D	D	D	b	D	D
7112	Spectator sports	43	216 064	140 018	36 011	984	6.0	.7
71121	Spectator sports	43	216 064	140 018	36 011	984	6.0	.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	35	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	39	106 013	18 646	3 983	680	5.4	16.4
71132	Promoters of performing arts, sports, & similar events w/o facil	26	98 830	16 742	3 553	542	4.3	16.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	98 830	16 742	3 553	542	4.3	16.1

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>San Francisco, CA PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
711	Performing arts, spectator sports, & related industries—Con.							
7114	Agents/managers for artists, athletes, & other public figures .....	35	33 963	7 956	2 126	164	16.7	20.1
71141	Agents/managers for artists, athletes, & other public figures .....	35	33 963	7 956	2 126	164	16.7	20.1
711410	Agents/managers for artists, athletes, & other public figures .....	35	33 963	7 956	2 126	164	16.7	20.1
7115	Independent artists, writers, & performers .....	137	59 503	21 017	3 435	337	33.1	7.3
71151	Independent artists, writers, & performers .....	137	59 503	21 017	3 435	337	33.1	7.3
711510	Independent artists, writers, & performers .....	137	59 503	21 017	3 435	337	33.1	7.3
712	Museums, historical sites, & similar institutions .....	9	11 986	3 942	796	154	9.7	16.8
7121	Museums, historical sites, & similar institutions .....	9	11 986	3 942	796	154	9.7	16.8
71211	Museums .....	7	D	D	D	b	D	D
712110	Museums .....	7	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	2	D	D	D	b	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	282	302 107	101 694	24 484	6 314	13.2	4.1
7131	Amusement parks & arcades .....	11	8 995	1 917	450	267	1.5	1.0
71312	Amusement arcades .....	10	D	D	D	c	D	D
713120	Amusement arcades .....	10	D	D	D	c	D	D
7132	Gambling industries .....	6	D	D	D	e	D	D
71329	Other gambling industries .....	6	D	D	D	e	D	D
713290	Other gambling industries .....	6	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	6	D	D	D	e	D	D
7139	Other amusement & recreation services .....	265	D	D	D	i	D	D
71391	Golf courses & country clubs .....	21	29 496	7 575	2 051	494	12.3	—
713910	Golf courses & country clubs .....	21	29 496	7 575	2 051	494	12.3	—
71393	Marinas .....	18	42 677	10 260	3 665	369	6.1	.2
713930	Marinas .....	18	42 677	10 260	3 665	369	6.1	.2
71394	Fitness & recreational sports centers .....	147	123 176	40 395	9 288	3 835	16.9	8.1
713940	Fitness & recreational sports centers .....	147	123 176	40 395	9 288	3 835	16.9	8.1
71395	Bowling centers .....	14	12 523	4 949	1 247	336	.8	4.6
713950	Bowling centers .....	14	12 523	4 949	1 247	336	.8	4.6
71399	All other amusement & recreation industries .....	65	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	65	D	D	D	f	D	D
7139904	Miniature golf courses .....	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	4 285	1 095	205	23	22.4	—
<b>San Jose, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>284</b>	<b>425 144</b>	<b>150 415</b>	<b>36 673</b>	<b>7 977</b>	<b>20.1</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries .....	86	D	D	D	f	D	D
7111	Performing arts companies .....	14	12 891	2 960	671	116	19.9	.2
71111	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
71113	Musical groups & artists .....	6	5 851	1 141	206	15	33.3	—
711130	Musical groups & artists .....	6	5 851	1 141	206	15	33.3	—
7111309	Other music groups & artists .....	5	D	D	D	a	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 .....	13	51 343	35 524	12 316	148	.8	.1
71121	Spectator sports .....	13	51 343	35 524	12 316	148	.8	.1
7112119	Other professional sports clubs .....	3	D	D	D	c	D	D
711219	Other spectator sports .....	8	D	D	D	b	D	D
7112191	Professional athletes .....	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	15	39 498	4 667	750	163	55.3	.2
71131	Promoters of performing arts, sports, & similar events w/facility .....	4	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	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
7115	Independent artists, writers, & performers .....	38	16 188	9 421	1 483	129	33.5	8.8
71151	Independent artists, writers, & performers .....	38	16 188	9 421	1 483	129	33.5	8.8
711510	Independent artists, writers, & performers .....	38	16 188	9 421	1 483	129	33.5	8.8
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
71212	Historical sites .....	1	D	D	D	b	D	D
712120	Historical sites .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>San Jose, CA PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries . . . . .	194	297 807	96 242	21 115	7 322	18.1	4.1
7131	Amusement parks & arcades . . . . .	11	D	D	D	g	D	D
71311	Amusement & theme parks . . . . .	3	D	D	D	g	D	D
713110	Amusement & theme parks . . . . .	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) . . . . .	2	D	D	D	g	D	D
71312	Amusement arcades . . . . .	8	D	D	D	c	D	D
713120	Amusement arcades . . . . .	8	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 . . . . .	179	D	D	D	h	D	D
71391	Golf courses & country clubs . . . . .	18	44 713	16 584	3 655	768	6.5	—
713910	Golf courses & country clubs . . . . .	18	44 713	16 584	3 655	768	6.5	—
71394	Fitness & recreational sports centers . . . . .	92	96 073	28 995	6 828	2 585	14.8	8.1
713940	Fitness & recreational sports centers . . . . .	92	96 073	28 995	6 828	2 585	14.8	8.1
7139405	Roller skating rinks . . . . .	6	2 753	751	202	145	49.3	10.1
71395	Bowling centers . . . . .	15	14 304	5 378	1 214	404	1.3	6.6
713950	Bowling centers . . . . .	15	14 304	5 378	1 214	404	1.3	6.6
71399	All other amusement & recreation industries . . . . .	49	D	D	D	e	D	D
713990	All other amusement & recreation industries . . . . .	49	D	D	D	e	D	D
7139904	Miniature golf courses . . . . .	9	5 184	1 013	290	122	20.1	.5
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	6	D	D	D	b	D	D
<b>Santa Cruz—Watsonville, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>74</b>	<b>68 022</b>	<b>22 255</b>	<b>5 027</b>	<b>1 834</b>	<b>18.3</b>	<b>2.8</b>
711	Performing arts, spectator sports, & related industries . . . . .	18	D	D	D	c	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 . . . . .	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries . . . . .	55	59 023	20 145	4 642	1 685	14.1	2.6
7131	Amusement parks & arcades . . . . .	2	D	D	D	f	D	D
71311	Amusement & theme parks . . . . .	1	D	D	D	f	D	D
713110	Amusement & theme parks . . . . .	1	D	D	D	f	D	D
7139	Other amusement & recreation services . . . . .	50	D	D	D	g	D	D
71391	Golf courses & country clubs . . . . .	9	17 217	4 999	1 112	298	6.9	.2
713910	Golf courses & country clubs . . . . .	9	17 217	4 999	1 112	298	6.9	.2
71394	Fitness & recreational sports centers . . . . .	32	D	D	D	f	D	D
713940	Fitness & recreational sports centers . . . . .	32	D	D	D	f	D	D
<b>Santa Rosa, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>144</b>	<b>114 197</b>	<b>34 742</b>	<b>7 349</b>	<b>2 267</b>	<b>28.9</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries . . . . .	51	D	D	D	e	D	D
7111	Performing arts companies . . . . .	7	8 894	2 660	192	35	14.5	—
71111	Theater companies & dinner theaters . . . . .	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters . . . . .	1	D	D	D	a	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 . . . . .	9	27 384	4 232	600	120	44.0	.1
71121	Spectator sports . . . . .	9	27 384	4 232	600	120	44.0	.1
711212	Racetracks . . . . .	3	D	D	D	b	D	D
7112122	Auto racetrack operation . . . . .	2	D	D	D	b	D	D
711219	Other spectator sports . . . . .	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation) . . . . .	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers . . . . .	25	9 452	3 699	987	63	31.6	12.0
71151	Independent artists, writers, & performers . . . . .	25	9 452	3 699	987	63	31.6	12.0
711510	Independent artists, writers, & performers . . . . .	25	9 452	3 699	987	63	31.6	12.0
713	Amusement, gambling, & recreation industries . . . . .	92	64 492	23 256	5 407	1 954	24.4	4.9
7131	Amusement parks & arcades . . . . .	6	3 770	922	190	101	5.8	1.2
7139	Other amusement & recreation services . . . . .	81	58 106	20 982	4 982	1 801	24.0	5.3
71391	Golf courses & country clubs . . . . .	17	24 742	9 083	2 339	525	10.1	1.4
713910	Golf courses & country clubs . . . . .	17	24 742	9 083	2 339	525	10.1	1.4
71394	Fitness & recreational sports centers . . . . .	39	23 609	9 135	2 044	1 021	30.3	5.3
713940	Fitness & recreational sports centers . . . . .	39	23 609	9 135	2 044	1 021	30.3	5.3
71395	Bowling centers . . . . .	4	2 916	1 199	291	137	—	22.6
713950	Bowling centers . . . . .	4	2 916	1 199	291	137	—	22.6
71399	All other amusement & recreation industries . . . . .	20	D	D	D	c	D	D
713990	All other amusement & recreation industries . . . . .	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	4	2 815	648	141	35	14.6	27.6

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
<b>Vallejo—Fairfield—Napa, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>86 136</b>	<b>21 455</b>	<b>4 870</b>	<b>1 608</b>	<b>14.5</b>	<b>5.2</b>
711	Performing arts, spectator sports, & related industries .....	22	D	D	D	c	D	D
7111	Performing arts companies .....	5	D	D	D	a	D	D
7112	Spectator sports .....	6	D	D	D	b	D	D
71121	Spectator sports .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	79	74 604	16 099	3 894	1 485	12.8	5.8
7131	Amusement parks & arcades .....	8	D	D	D	c	D	D
71311	Amusement & theme parks .....	3	D	D	D	c	D	D
713110	Amusement & theme parks .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	69	D	D	D	g	D	D
71391	Golf courses & country clubs .....	8	8 910	2 171	542	227	33.1	15.5
713910	Golf courses & country clubs .....	8	8 910	2 171	542	227	33.1	15.5
71393	Marinas .....	9	4 663	745	190	46	24.5	3.6
713930	Marinas .....	9	4 663	745	190	46	24.5	3.6
71394	Fitness & recreational sports centers .....	33	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	33	D	D	D	f	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 .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D
<b>SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>67</b>	<b>33 474</b>	<b>11 182</b>	<b>2 947</b>	<b>789</b>	<b>36.5</b>	<b>6.8</b>
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	10	5 844	3 105	1 306	37	53.1	8.8
71151	Independent artists, writers, & performers .....	10	5 844	3 105	1 306	37	53.1	8.8
711510	Independent artists, writers, & performers .....	10	5 844	3 105	1 306	37	53.1	8.8
713	Amusement, gambling, & recreation industries .....	48	23 876	6 731	1 430	717	34.0	4.7
7139	Other amusement & recreation services .....	43	D	D	D	f	D	D
71391	Golf courses & country clubs .....	10	11 817	3 530	702	232	12.7	.1
713910	Golf courses & country clubs .....	10	11 817	3 530	702	232	12.7	.1
71394	Fitness & recreational sports centers .....	18	5 975	1 890	421	341	60.1	7.7
713940	Fitness & recreational sports centers .....	18	5 975	1 890	421	341	60.1	7.7
71399	All other amusement & recreation industries .....	8	2 404	389	118	56	70.6	12.0
713990	All other amusement & recreation industries .....	8	2 404	389	118	56	70.6	12.0
<b>SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>129</b>	<b>128 465</b>	<b>45 362</b>	<b>10 678</b>	<b>1 768</b>	<b>9.8</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries .....	70	43 032	24 900	5 610	184	17.1	1.5
7111	Performing arts companies .....	6	1 350	785	319	9	41.0	1.5
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
7113	Promoters of performing arts, sports, & similar events .....	4	D	D	D	a	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
7115	Independent artists, writers, & performers .....	51	29 183	15 919	4 020	100	19.3	2.1
71151	Independent artists, writers, & performers .....	51	29 183	15 919	4 020	100	19.3	2.1
711510	Independent artists, writers, & performers .....	51	29 183	15 919	4 020	100	19.3	2.1
713	Amusement, gambling, & recreation industries .....	59	85 433	20 462	5 068	1 584	6.1	1.7
7132	Gambling industries .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	55	D	D	D	f	D	D
71391	Golf courses & country clubs .....	12	18 190	5 263	1 306	272	3.8	.6
713910	Golf courses & country clubs .....	12	18 190	5 263	1 306	272	3.8	.6
71394	Fitness & recreational sports centers .....	20	12 255	3 595	807	525	14.6	5.7
713940	Fitness & recreational sports centers .....	20	12 255	3 595	807	525	14.6	5.7
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 .....	17	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STOCKTON-LODI, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>109</b>	<b>67 007</b>	<b>18 244</b>	<b>4 197</b>	<b>1 500</b>	<b>17.6</b>	<b>8.9</b>
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	c	D	D
7111	Performing arts companies .....	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	6	7 045	713	144	36	69.6	19.7
71121	Spectator sports .....	6	7 045	713	144	36	69.6	19.7
711219	Other spectator sports .....	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	3	D	D	D	a	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 .....	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	90	51 211	15 301	3 501	1 342	13.0	4.6
7131	Amusement parks & arcades .....	7	5 731	1 391	218	110	2.1	1.8
7139	Other amusement & recreation services .....	77	42 894	12 740	3 017	1 126	14.0	5.3
71391	Golf courses & country clubs .....	13	13 902	4 346	900	270	17.3	5.6
713910	Golf courses & country clubs .....	13	13 902	4 346	900	270	17.3	5.6
71393	Marinas .....	12	7 147	1 698	468	109	8.0	2.5
713930	Marinas .....	12	7 147	1 698	468	109	8.0	2.5
71394	Fitness & recreational sports centers .....	29	14 086	4 358	1 108	515	13.9	6.0
713940	Fitness & recreational sports centers .....	29	14 086	4 358	1 108	515	13.9	6.0
71395	Bowling centers .....	5	4 500	1 519	370	148	—	—
713950	Bowling centers .....	5	4 500	1 519	370	148	—	—
71399	All other amusement & recreation industries .....	18	3 259	819	171	84	33.4	14.7
713990	All other amusement & recreation industries .....	18	3 259	819	171	84	33.4	14.7
<b>VISALIA-TULARE-PORTERVILLE, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>41</b>	<b>67 574</b>	<b>7 227</b>	<b>1 315</b>	<b>514</b>	<b>7.4</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	31	65 991	6 947	1 284	490	6.2	2.9
7132	Gambling industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	4 745	1 206	217	189	33.4	33.7
713940	Fitness & recreational sports centers .....	13	4 745	1 206	217	189	33.4	33.7
<b>YUBA CITY, CA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>32</b>	<b>12 290</b>	<b>2 693</b>	<b>581</b>	<b>262</b>	<b>25.0</b>	<b>10.0</b>
711	Performing arts, spectator sports, & related industries .....	7	3 183	314	50	25	26.6	.4
713	Amusement, gambling, & recreation industries .....	25	9 107	2 379	531	237	24.5	13.4
7139	Other amusement & recreation services .....	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	9	3 033	943	211	101	17.2	18.4
713940	Fitness & recreational sports centers .....	9	3 033	943	211	101	17.2	18.4
<b>AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>310</b>	<b>390 499</b>	<b>85 471</b>	<b>21 857</b>	<b>7 296</b>	<b>15.5</b>	<b>7.7</b>
711	Performing arts, spectator sports, & related industries .....	44	D	D	D	c	D	D
7112	Spectator sports .....	9	3 893	397	49	41	60.6	7.5
71121	Spectator sports .....	9	3 893	397	49	41	60.6	7.5
7113	Promoters of performing arts, sports, & similar events .....	12	3 796	337	36	28	21.3	20.4
7115	Independent artists, writers, & performers .....	17	8 658	2 345	400	65	75.9	.6
71151	Independent artists, writers, & performers .....	17	8 658	2 345	400	65	75.9	.6
711510	Independent artists, writers, & performers .....	17	8 658	2 345	400	65	75.9	.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	263	372 249	81 931	21 310	7 117	13.5	7.8
7132	Gambling industries .....	27	226 162	37 739	8 434	2 094	.7	4.7
71321	Casinos (except casino hotels) .....	9	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	9	D	D	D	g	D	D
71329	Other gambling industries .....	18	D	D	D	g	D	D
713290	Other gambling industries .....	18	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	18	D	D	D	g	D	D
7139	Other amusement & recreation services .....	232	144 605	43 861	12 814	4 987	33.5	12.6
71391	Golf courses & country clubs .....	44	D	D	D	f	D	D
713910	Golf courses & country clubs .....	44	D	D	D	f	D	D
71392	Skating facilities .....	13	D	D	D	h	D	D
713920	Skating facilities .....	13	D	D	D	h	D	D
71393	Marinas .....	20	10 063	2 172	377	106	42.2	2.3
713930	Marinas .....	20	10 063	2 172	377	106	42.2	2.3
71394	Fitness & recreational sports centers .....	59	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	59	D	D	D	f	D	D
71395	Bowling centers .....	25	7 515	2 264	572	264	44.9	11.1
713950	Bowling centers .....	25	7 515	2 264	572	264	44.9	11.1
71399	All other amusement & recreation industries .....	71	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	71	D	D	D	e	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BAKERSFIELD, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>9 205</b>	<b>8 260</b>	<b>3 085</b>	<b>701</b>	<b>281</b>	<b>27.6</b>	<b>8.0</b>
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
713	Amusement, gambling, & recreation industries .....	10	7 002	6 735	2 345	535	173	17.4	5.3
7139	Other amusement & recreation services .....	10	7 002	6 735	2 345	535	173	17.4	5.3
71391	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	D	b	D	D
<b>CHICO-PARADISE, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>5 703</b>	<b>5 423</b>	<b>1 921</b>	<b>415</b>	<b>161</b>	<b>17.6</b>	<b>9.3</b>
713	Amusement, gambling, & recreation industries .....	11	4 095	4 055	1 461	307	131	8.3	13.0
7139	Other amusement & recreation services .....	11	4 095	4 055	1 461	307	131	8.3	13.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FRESNO, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>32</b>	<b>19 715</b>	<b>17 455</b>	<b>6 805</b>	<b>1 596</b>	<b>428</b>	<b>33.5</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	7	2 371	2 257	845	224	32	21.9	1.0
7111	Performing arts companies .....	5	D	D	D	D	b	D	D
71113	Musical groups & artists .....	2	D	D	D	D	a	D	D
711130	Musical groups & artists .....	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	10	5 337	3 878	1 069	252	68	62.8	.7
7121	Museums, historical sites, & similar institutions .....	10	5 337	3 878	1 069	252	68	62.8	.7
71211	Museums .....	7	D	D	D	D	b	D	D
712110	Museums .....	7	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	15	12 007	11 320	4 891	1 120	328	22.7	2.0
7139	Other amusement & recreation services .....	15	12 007	11 320	4 891	1 120	328	22.7	2.0
71391	Golf courses & country clubs .....	4	7 716	7 622	3 044	712	200	15.0	—
713910	Golf courses & country clubs .....	4	7 716	7 622	3 044	712	200	15.0	—
71394	Fitness & recreational sports centers .....	5	1 366	1 384	536	115	67	95.0	5.0
713940	Fitness & recreational sports centers .....	5	1 366	1 384	536	115	67	95.0	5.0
71399	All other amusement & recreation industries .....	6	2 925	2 314	1 311	293	61	9.3	5.9
713990	All other amusement & recreation industries .....	6	2 925	2 314	1 311	293	61	9.3	5.9
<b>LOS ANGELES-RIVERSIDE-ORANGE COUNTY, CA CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>493</b>	<b>840 762</b>	<b>770 708</b>	<b>276 582</b>	<b>67 644</b>	<b>13 279</b>	<b>9.5</b>	<b>4.8</b>
711	Performing arts, spectator sports, & related industries .....	136	240 395	229 345	73 793	17 524	3 615	3.8	2.2
7111	Performing arts companies .....	109	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters .....	56	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters .....	56	D	D	D	D	g	D	D
7111101	Opera companies .....	7	27 676	27 637	9 847	2 375	914	6.9	—
7111102	Theater companies .....	49	D	D	D	D	f	D	D
71112	Dance companies .....	8	D	D	D	D	b	D	D
711120	Dance companies .....	8	D	D	D	D	b	D	D
71113	Musical groups & artists .....	42	87 772	79 952	30 719	6 605	1 217	1.5	.6
711130	Musical groups & artists .....	42	87 772	79 952	30 719	6 605	1 217	1.5	.6
7111301	Symphony orchestras & chamber music organizations .....	25	79 533	72 165	27 948	6 031	1 085	.4	.7
7111309	Other music groups & artists .....	17	8 239	7 787	2 771	574	132	12.1	.6
7113	Promoters of performing arts, sports, & similar events ...	27	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	20	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	20	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions .....	116	227 601	180 937	64 676	15 484	2 548	9.8	2.4
7121	Museums, historical sites, & similar institutions .....	116	227 601	180 937	64 676	15 484	2 548	9.8	2.4
71211	Museums .....	90	191 708	149 360	53 015	12 711	2 100	9.1	2.3
712110	Museums .....	90	191 708	149 360	53 015	12 711	2 100	9.1	2.3
71212	Historical sites .....	9	12 570	12 593	4 791	1 135	125	16.1	—
712120	Historical sites .....	9	12 570	12 593	4 791	1 135	125	16.1	—
71213	Zoos & botanical gardens .....	9	20 342	16 436	6 113	1 472	293	9.1	—
712130	Zoos & botanical gardens .....	9	20 342	16 436	6 113	1 472	293	9.1	—
71219	Nature parks & other similar institutions .....	8	2 981	2 548	757	166	30	29.1	30.8
712190	Nature parks & other similar institutions .....	8	2 981	2 548	757	166	30	29.1	30.8
713	Amusement, gambling, & recreation industries .....	241	372 766	360 426	138 113	34 636	7 116	12.9	8.0
7139	Other amusement & recreation services .....	241	372 766	360 426	138 113	34 636	7 116	12.9	8.0
71391	Golf courses & country clubs .....	55	223 720	226 123	95 824	24 998	4 640	4.2	7.7
713910	Golf courses & country clubs .....	55	223 720	226 123	95 824	24 998	4 640	4.2	7.7
71394	Fitness & recreational sports centers .....	117	104 143	92 390	27 652	6 176	1 723	25.1	10.8
713940	Fitness & recreational sports centers .....	117	104 143	92 390	27 652	6 176	1 723	25.1	10.8
71399	All other amusement & recreation industries .....	69	44 903	41 913	14 637	3 462	753	27.9	2.7
713990	All other amusement & recreation industries .....	69	44 903	41 913	14 637	3 462	753	27.9	2.7

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.]

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>									
<b>Los Angeles—Long Beach, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>266</b>	<b>549 784</b>	<b>490 400</b>	<b>171 131</b>	<b>39 544</b>	<b>7 346</b>	<b>8.8</b>	<b>4.3</b>
711	Performing arts, spectator sports, & related industries .....	89	161 459	152 065	52 291	11 752	2 196	4.2	2.7
7111	Performing arts companies .....	80	148 654	139 663	49 859	11 151	2 124	2.7	.7
71111	Theater companies & dinner theaters .....	40	70 111	69 191	23 696	5 822	1 159	4.3	.5
711110	Theater companies & dinner theaters .....	40	70 111	69 191	23 696	5 822	1 159	4.3	.5
7111101	Opera companies .....	5	D	D	D	D	e	D	D
7111102	Theater companies .....	35	D	D	D	D	f	D	D
71112	Dance companies .....	7	D	D	D	D	b	D	D
711120	Dance companies .....	7	D	D	D	D	b	D	D
71113	Musical groups & artists .....	30	74 105	66 632	25 684	5 253	937	1.1	.8
711130	Musical groups & artists .....	30	74 105	66 632	25 684	5 253	937	1.1	.8
7111301	Symphony orchestras & chamber music organizations .....	18	70 452	63 138	24 084	4 924	854	.5	.7
7111309	Other music groups & artists .....	12	3 653	3 494	1 600	329	83	13.9	1.4
7113	Promoters of performing arts, sports, & similar events ...	9	12 805	12 402	2 432	601	72	21.2	26.9
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 .....	62	183 771	144 077	50 257	11 957	1 815	6.5	1.5
7121	Museums, historical sites, & similar institutions .....	62	183 771	144 077	50 257	11 957	1 815	6.5	1.5
71211	Museums .....	47	155 648	119 215	41 090	9 960	1 562	5.0	1.7
712110	Museums .....	47	155 648	119 215	41 090	9 960	1 562	5.0	1.7
71212	Historical sites .....	8	D	D	D	D	c	D	D
712120	Historical sites .....	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens .....	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	5	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	115	204 554	194 258	68 583	15 835	3 335	14.5	8.1
7139	Other amusement & recreation services .....	115	204 554	194 258	68 583	15 835	3 335	14.5	8.1
71391	Golf courses & country clubs .....	19	93 749	94 128	39 501	9 188	1 715	5.7	6.4
713910	Golf courses & country clubs .....	19	93 749	94 128	39 501	9 188	1 715	5.7	6.4
71394	Fitness & recreational sports centers .....	65	90 747	80 620	22 560	5 090	1 298	23.5	11.0
713940	Fitness & recreational sports centers .....	65	90 747	80 620	22 560	5 090	1 298	23.5	11.0
71399	All other amusement & recreation industries .....	31	20 058	19 510	6 522	1 557	322	15.8	3.3
713990	All other amusement & recreation industries .....	31	20 058	19 510	6 522	1 557	322	15.8	3.3
<b>Orange County, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>94</b>	<b>110 419</b>	<b>102 528</b>	<b>40 481</b>	<b>9 957</b>	<b>2 312</b>	<b>11.3</b>	<b>1.4</b>
711	Performing arts, spectator sports, & related industries .....	18	33 754	32 339	12 175	3 385	870	4.3	—
7111	Performing arts companies .....	13	25 578	24 903	10 329	2 931	783	1.6	—
71111	Theater companies & dinner theaters .....	6	15 785	15 510	6 770	1 900	655	—	—
711110	Theater companies & dinner theaters .....	6	15 785	15 510	6 770	1 900	655	—	—
7111101	Opera companies .....	2	D	D	D	D	e	D	D
7111102	Theater companies .....	4	D	D	D	D	c	D	D
71113	Musical groups & artists .....	6	D	D	D	D	c	D	D
711130	Musical groups & artists .....	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	3	D	D	D	D	b	D	D
7111309	Other music groups & artists .....	3	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	8 176	7 436	1 846	454	87	12.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	21	23 040	18 560	7 994	1 828	338	7.1	4.2
7121	Museums, historical sites, & similar institutions .....	21	23 040	18 560	7 994	1 828	338	7.1	4.2
71211	Museums .....	15	21 666	17 228	7 573	1 736	311	5.1	4.4
712110	Museums .....	15	21 666	17 228	7 573	1 736	311	5.1	4.4
713	Amusement, gambling, & recreation industries .....	55	53 625	51 629	20 312	4 744	1 104	17.5	1.1
7139	Other amusement & recreation services .....	55	53 625	51 629	20 312	4 744	1 104	17.5	1.1
71391	Golf courses & country clubs .....	7	D	D	D	D	f	D	D
713910	Golf courses & country clubs .....	7	D	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	27	8 355	6 879	2 876	651	209	41.7	6.1
713940	Fitness & recreational sports centers .....	27	8 355	6 879	2 876	651	209	41.7	6.1
71399	All other amusement & recreation industries .....	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	21	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con.</b>									
<b>Riverside—San Bernardino, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>99</b>	<b>128 673</b>	<b>128 127</b>	<b>51 798</b>	<b>15 025</b>	<b>3 061</b>	<b>12.4</b>	<b>11.5</b>
711	Performing arts, spectator sports, & related industries .....	15	10 438	10 969	3 224	801	338	8.6	7.8
7111	Performing arts companies .....	9	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	25	19 001	16 761	5 879	1 571	365	36.6	8.9
7121	Museums, historical sites, & similar institutions .....	25	19 001	16 761	5 879	1 571	365	36.6	8.9
71211	Museums .....	20	12 605	11 378	3 806	887	197	54.7	6.1
712110	Museums .....	20	12 605	11 378	3 806	887	197	54.7	6.1
71213	Zoos & botanical gardens .....	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	59	99 234	100 397	42 695	12 653	2 358	8.2	12.4
7139	Other amusement & recreation services .....	59	99 234	100 397	42 695	12 653	2 358	8.2	12.4
71391	Golf courses & country clubs .....	26	85 424	87 526	37 273	11 355	2 027	4.5	13.2
713910	Golf courses & country clubs .....	26	85 424	87 526	37 273	11 355	2 027	4.5	13.2
71394	Fitness & recreational sports centers .....	18	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	18	D	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	15	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	15	D	D	D	D	c	D	D
<b>Ventura, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>34</b>	<b>51 886</b>	<b>49 653</b>	<b>13 172</b>	<b>3 118</b>	<b>560</b>	<b>4.9</b>	<b>.6</b>
711	Performing arts, spectator sports, & related industries .....	14	34 744	33 972	6 103	1 586	211	.3	.1
7111	Performing arts companies .....	7	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
71113	Musical groups & artists .....	3	D	D	D	D	b	D	D
711130	Musical groups & artists .....	3	D	D	D	D	b	D	D
7111309	Other music groups & artists .....	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	7	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	7	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	8	1 789	1 539	546	128	30	94.5	—
7121	Museums, historical sites, & similar institutions .....	8	1 789	1 539	546	128	30	94.5	—
713	Amusement, gambling, & recreation industries .....	12	15 353	14 142	6 523	1 404	319	4.9	1.7
7139	Other amusement & recreation services .....	12	15 353	14 142	6 523	1 404	319	4.9	1.7
71391	Golf courses & country clubs .....	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	D	b	D	D
<b>MERCED, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>4 354</b>	<b>4 433</b>	<b>1 698</b>	<b>344</b>	<b>155</b>	<b>2.0</b>	<b>.5</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	D	c	D	D
<b>MODESTO, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>8 862</b>	<b>8 395</b>	<b>3 383</b>	<b>761</b>	<b>274</b>	<b>7.2</b>	<b>2.0</b>
711	Performing arts, spectator sports, & related industries .....	6	1 914	1 912	655	177	98	20.6	—
7111	Performing arts companies .....	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	6 948	6 483	2 728	584	176	3.5	2.6
7139	Other amusement & recreation services .....	9	6 948	6 483	2 728	584	176	3.5	2.6
71391	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	b	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>REDDING, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>6 209</b>	<b>5 057</b>	<b>1 870</b>	<b>332</b>	<b>93</b>	<b>3.3</b>	<b>4.6</b>
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 .....	2	D	D	D	D	b	D	D
712110	Museums .....	2	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
<b>SACRAMENTO-YOLO, CA CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>93</b>	<b>62 369</b>	<b>60 183</b>	<b>21 473</b>	<b>4 252</b>	<b>1 087</b>	<b>23.8</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries .....	24	D	D	D	D	c	D	D
7111	Performing arts companies .....	21	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	12	15 660	15 438	6 186	835	146	.4	—
711110	Theater companies & dinner theaters .....	12	15 660	15 438	6 186	835	146	.4	—
7111101	Opera companies .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	24	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	24	D	D	D	D	c	D	D
71211	Museums .....	21	D	D	D	D	c	D	D
712110	Museums .....	21	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	45	30 022	27 382	10 606	2 344	676	36.4	3.4
7139	Other amusement & recreation services .....	45	30 022	27 382	10 606	2 344	676	36.4	3.4
71391	Golf courses & country clubs .....	8	18 702	18 669	7 918	1 765	468	19.3	—
713910	Golf courses & country clubs .....	8	18 702	18 669	7 918	1 765	468	19.3	—
71394	Fitness & recreational sports centers .....	21	3 711	2 605	1 009	165	77	83.2	10.1
713940	Fitness & recreational sports centers .....	21	3 711	2 605	1 009	165	77	83.2	10.1
71399	All other amusement & recreation industries .....	16	7 609	6 108	1 679	414	131	55.6	8.6
713990	All other amusement & recreation industries .....	16	7 609	6 108	1 679	414	131	55.6	8.6
<b>Sacramento, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>79</b>	<b>51 502</b>	<b>49 530</b>	<b>18 905</b>	<b>3 665</b>	<b>913</b>	<b>27.2</b>	<b>3.6</b>
711	Performing arts, spectator sports, & related industries .....	22	20 090	19 843	7 197	1 038	199	2.9	.7
7111	Performing arts companies .....	20	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	11	D	D	D	D	c	D	D
7111101	Opera companies .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	19	6 533	7 446	3 120	739	168	44.0	13.1
7121	Museums, historical sites, & similar institutions .....	19	6 533	7 446	3 120	739	168	44.0	13.1
71211	Museums .....	16	D	D	D	D	c	D	D
712110	Museums .....	16	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	38	24 879	22 241	8 588	1 888	546	42.3	3.4
7139	Other amusement & recreation services .....	38	24 879	22 241	8 588	1 888	546	42.3	3.4
71391	Golf courses & country clubs .....	6	D	D	D	D	e	D	D
713910	Golf courses & country clubs .....	6	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	20	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	20	D	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	12	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	D	c	D	D
<b>Yolo, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>10 867</b>	<b>10 653</b>	<b>2 568</b>	<b>587</b>	<b>174</b>	<b>8.0</b>	<b>2.0</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	5	D	D	D	D	b	D	D
71211	Museums .....	5	D	D	D	D	b	D	D
712110	Museums .....	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	5 143	5 141	2 018	456	130	8.0	3.4
7139	Other amusement & recreation services .....	7	5 143	5 141	2 018	456	130	8.0	3.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SALINAS, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>41</b>	<b>77 051</b>	<b>65 874</b>	<b>21 845</b>	<b>4 929</b>	<b>875</b>	<b>6.8</b>	<b>4.1</b>
711	Performing arts, spectator sports, & related industries .....	12	D	D	D	D	c	D	D
7111	Performing arts companies .....	8	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
7111309	Other music groups & artists .....	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	13	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions .....	13	D	D	D	D	e	D	D
71211	Museums .....	10	D	D	D	D	b	D	D
712110	Museums .....	10	D	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	1	D	D	D	D	e	D	D
712130	Zoos & botanical gardens .....	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	16	20 399	20 108	7 422	1 775	287	10.0	.9
7139	Other amusement & recreation services .....	16	20 399	20 108	7 422	1 775	287	10.0	.9
71391	Golf courses & country clubs .....	5	13 043	14 048	5 953	1 425	221	1.7	—
713910	Golf courses & country clubs .....	5	13 043	14 048	5 953	1 425	221	1.7	—
71394	Fitness & recreational sports centers .....	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	D	b	D	D
<b>SAN DIEGO, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>164</b>	<b>292 445</b>	<b>264 460</b>	<b>101 169</b>	<b>24 502</b>	<b>5 976</b>	<b>6.6</b>	<b>4.7</b>
711	Performing arts, spectator sports, & related industries .....	39	42 409	40 514	16 691	3 780	1 115	2.2	8.1
7111	Performing arts companies .....	36	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters .....	19	36 322	34 757	14 722	3 342	915	.1	7.1
711110	Theater companies & dinner theaters .....	19	36 322	34 757	14 722	3 342	915	.1	7.1
7111101	Opera companies .....	3	D	D	D	D	c	D	D
7111102	Theater companies .....	16	D	D	D	D	f	D	D
71113	Musical groups & artists .....	7	3 071	2 807	882	255	117	2.3	7.3
711130	Musical groups & artists .....	7	3 071	2 807	882	255	117	2.3	7.3
7111301	Symphony orchestras & chamber music organizations .....	6	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	38	175 430	153 191	57 395	14 268	2 535	4.9	2.3
7121	Museums, historical sites, & similar institutions .....	38	175 430	153 191	57 395	14 268	2 535	4.9	2.3
71211	Museums .....	30	D	D	D	D	f	D	D
712110	Museums .....	30	D	D	D	D	f	D	D
71213	Zoos & botanical gardens .....	3	D	D	D	D	g	D	D
712130	Zoos & botanical gardens .....	3	D	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	87	74 606	70 755	27 083	6 454	2 326	13.3	8.4
7139	Other amusement & recreation services .....	87	74 606	70 755	27 083	6 454	2 326	13.3	8.4
71391	Golf courses & country clubs .....	7	25 257	24 452	10 613	2 541	593	—	—
713910	Golf courses & country clubs .....	7	25 257	24 452	10 613	2 541	593	—	—
71394	Fitness & recreational sports centers .....	55	44 029	41 704	15 471	3 752	1 663	16.5	9.4
713940	Fitness & recreational sports centers .....	55	44 029	41 704	15 471	3 752	1 663	16.5	9.4
71399	All other amusement & recreation industries .....	25	5 320	4 599	999	161	70	49.2	39.5
713990	All other amusement & recreation industries .....	25	5 320	4 599	999	161	70	49.2	39.5
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>601</b>	<b>601 820</b>	<b>549 676</b>	<b>235 174</b>	<b>52 287</b>	<b>10 950</b>	<b>12.2</b>	<b>4.5</b>
711	Performing arts, spectator sports, & related industries .....	206	230 615	223 720	102 744	22 932	4 444	2.2	2.3
7111	Performing arts companies .....	178	206 761	200 781	95 948	21 388	4 036	2.4	2.3
71111	Theater companies & dinner theaters .....	69	110 797	103 248	50 061	10 899	1 576	1.0	3.7
711110	Theater companies & dinner theaters .....	69	110 797	103 248	50 061	10 899	1 576	1.0	3.7
7111101	Opera companies .....	8	D	D	D	D	e	D	D
7111102	Theater companies .....	61	D	D	D	D	g	D	D
71112	Dance companies .....	28	31 615	31 403	16 128	3 674	638	1.8	.4
711120	Dance companies .....	28	31 615	31 403	16 128	3 674	638	1.8	.4
71113	Musical groups & artists .....	73	63 185	64 902	29 361	6 731	1 794	4.3	.8
711130	Musical groups & artists .....	73	63 185	64 902	29 361	6 731	1 794	4.3	.8
7111301	Symphony orchestras & chamber music organizations .....	36	50 232	52 732	25 487	5 853	1 579	1.5	.1
7111309	Other music groups & artists .....	37	12 953	12 170	3 874	878	215	15.5	3.7
7113	Promoters of performing arts, sports, & similar events ...	28	23 854	22 939	6 796	1 544	408	.8	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil .....	16	15 919	15 333	4 181	904	231	.4	1.6
711320	Promoters of performing arts, sports, & similar events w/o facil .....	16	15 919	15 333	4 181	904	231	.4	1.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>								
712	Museums, historical sites, & similar institutions . . . . .	114	176 656	141 594	55 458	12 499	2 253	12.2	4.8
7121	Museums, historical sites, & similar institutions . . . . .	114	176 656	141 594	55 458	12 499	2 253	12.2	4.8
71211	Museums . . . . .	92	D	D	D	D	g	D	D
712110	Museums . . . . .	92	D	D	D	D	g	D	D
71212	Historical sites . . . . .	12	11 920	10 632	2 597	524	110	30.1	.5
712120	Historical sites . . . . .	12	11 920	10 632	2 597	524	110	30.1	.5
71213	Zoos & botanical gardens . . . . .	5	D	D	D	D	c	D	D
712130	Zoos & botanical gardens . . . . .	5	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions . . . . .	5	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions . . . . .	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries . . . . .	281	194 549	184 362	76 972	16 856	4 253	23.9	6.9
7139	Other amusement & recreation services . . . . .	281	194 549	184 362	76 972	16 856	4 253	23.9	6.9
71391	Golf courses & country clubs . . . . .	34	114 750	108 936	46 219	10 409	2 102	10.3	2.1
713910	Golf courses & country clubs . . . . .	34	114 750	108 936	46 219	10 409	2 102	10.3	2.1
71394	Fitness & recreational sports centers . . . . .	176	57 407	54 526	23 321	4 834	1 658	43.6	10.9
713940	Fitness & recreational sports centers . . . . .	176	57 407	54 526	23 321	4 834	1 658	43.6	10.9
71399	All other amusement & recreation industries . . . . .	71	22 392	20 900	7 432	1 613	493	43.3	21.6
713990	All other amusement & recreation industries . . . . .	71	22 392	20 900	7 432	1 613	493	43.3	21.6
<b>Oakland, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>184</b>	<b>110 506</b>	<b>102 843</b>	<b>43 073</b>	<b>9 121</b>	<b>2 658</b>	<b>21.2</b>	<b>4.1</b>
711	Performing arts, spectator sports, & related industries . . . . .	54	25 383	24 920	9 589	2 415	823	4.5	4.7
7111	Performing arts companies . . . . .	46	21 344	21 155	8 268	2 093	726	4.5	5.6
71111	Theater companies & dinner theaters . . . . .	16	11 967	11 413	4 464	1 039	234	4.4	9.9
711110	Theater companies & dinner theaters . . . . .	16	11 967	11 413	4 464	1 039	234	4.4	9.9
7111102	Theater companies . . . . .	14	D	D	D	D	c	D	D
71113	Musical groups & artists . . . . .	22	6 910	6 953	2 869	774	428	6.3	.3
711130	Musical groups & artists . . . . .	22	6 910	6 953	2 869	774	428	6.3	.3
7111301	Symphony orchestras & chamber music organizations . . . . .	10	D	D	D	D	e	D	D
7111309	Other music groups & artists . . . . .	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	8	4 039	3 765	1 321	322	97	4.5	—
712	Museums, historical sites, & similar institutions . . . . .	21	15 158	10 965	7 097	1 027	254	37.8	4.0
7121	Museums, historical sites, & similar institutions . . . . .	21	15 158	10 965	7 097	1 027	254	37.8	4.0
71211	Museums . . . . .	13	D	D	D	D	c	D	D
712110	Museums . . . . .	13	D	D	D	D	c	D	D
71212	Historical sites . . . . .	5	1 647	1 331	511	90	24	98.3	—
712120	Historical sites . . . . .	5	1 647	1 331	511	90	24	98.3	—
71213	Zoos & botanical gardens . . . . .	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens . . . . .	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries . . . . .	109	69 965	66 958	26 387	5 679	1 581	23.6	3.8
7139	Other amusement & recreation services . . . . .	109	69 965	66 958	26 387	5 679	1 581	23.6	3.8
71391	Golf courses & country clubs . . . . .	10	39 447	37 870	15 055	3 283	724	10.6	—
713910	Golf courses & country clubs . . . . .	10	39 447	37 870	15 055	3 283	724	10.6	—
71394	Fitness & recreational sports centers . . . . .	73	23 239	22 410	9 039	1 887	685	34.0	4.8
713940	Fitness & recreational sports centers . . . . .	73	23 239	22 410	9 039	1 887	685	34.0	4.8
71399	All other amusement & recreation industries . . . . .	26	7 279	6 678	2 293	509	172	61.1	21.6
713990	All other amusement & recreation industries . . . . .	26	7 279	6 678	2 293	509	172	61.1	21.6
<b>San Francisco, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>231</b>	<b>364 991</b>	<b>328 908</b>	<b>147 960</b>	<b>32 786</b>	<b>5 366</b>	<b>7.5</b>	<b>2.9</b>
711	Performing arts, spectator sports, & related industries . . . . .	97	158 882	152 974	76 767	16 347	2 390	2.0	.8
7111	Performing arts companies . . . . .	84	149 722	144 338	74 462	15 799	2 265	2.1	.4
71111	Theater companies & dinner theaters . . . . .	35	78 935	72 324	38 838	8 036	946	.6	.5
711110	Theater companies & dinner theaters . . . . .	35	78 935	72 324	38 838	8 036	946	.6	.5
7111101	Opera companies . . . . .	2	D	D	D	D	c	D	D
7111102	Theater companies . . . . .	33	D	D	D	D	f	D	D
71112	Dance companies . . . . .	15	23 683	23 628	13 521	3 064	500	2.4	.5
711120	Dance companies . . . . .	15	23 683	23 628	13 521	3 064	500	2.4	.5
71113	Musical groups & artists . . . . .	30	46 439	47 748	21 826	4 645	805	3.7	.1
711130	Musical groups & artists . . . . .	30	46 439	47 748	21 826	4 645	805	3.7	.1
7111301	Symphony orchestras & chamber music organizations . . . . .	13	38 261	40 324	19 196	4 069	694	1.1	.1
7111309	Other music groups & artists . . . . .	17	8 178	7 424	2 630	576	111	16.1	.3
7113	Promoters of performing arts, sports, & similar events . . . . .	13	9 160	8 636	2 305	548	125	—	6.8
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	10	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	10	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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>								
	<b>San Francisco, CA PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>								
712	Museums, historical sites, & similar institutions .....	56	131 533	105 675	40 752	9 680	1 555	7.5	4.9
7121	Museums, historical sites, & similar institutions .....	56	131 533	105 675	40 752	9 680	1 555	7.5	4.9
71211	Museums .....	48	122 170	97 231	37 487	8 990	1 444	7.6	5.3
712110	Museums .....	48	122 170	97 231	37 487	8 990	1 444	7.6	5.3
71212	Historical sites .....	4	D	D	D	D	b	D	D
712120	Historical sites .....	4	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions .....	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions .....	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	78	74 576	70 259	30 441	6 759	1 421	19.5	4.1
7139	Other amusement & recreation services .....	78	74 576	70 259	30 441	6 759	1 421	19.5	4.1
71391	Golf courses & country clubs .....	13	46 103	43 648	19 844	4 456	845	8.0	—
713910	Golf courses & country clubs .....	13	46 103	43 648	19 844	4 456	845	8.0	—
71394	Fitness & recreational sports centers .....	39	17 401	15 985	6 604	1 448	339	40.8	9.2
713940	Fitness & recreational sports centers .....	39	17 401	15 985	6 604	1 448	339	40.8	9.2
71399	All other amusement & recreation industries .....	26	11 072	10 626	3 993	855	237	34.0	12.9
713990	All other amusement & recreation industries .....	26	11 072	10 626	3 993	855	237	34.0	12.9
	<b>San Jose, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>92 582</b>	<b>87 383</b>	<b>32 365</b>	<b>7 567</b>	<b>1 800</b>	<b>14.3</b>	<b>10.2</b>
711	Performing arts, spectator sports, & related industries .....	32	37 427	37 032	13 431	3 344	768	1.1	7.7
7111	Performing arts companies .....	29	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters .....	13	19 223	18 858	6 597	1 793	385	—	12.6
711110	Theater companies & dinner theaters .....	13	19 223	18 858	6 597	1 793	385	—	12.6
7111101	Opera companies .....	4	D	D	D	D	c	D	D
7111102	Theater companies .....	9	D	D	D	D	c	D	D
71112	Dance companies .....	5	D	D	D	D	b	D	D
711120	Dance companies .....	5	D	D	D	D	b	D	D
71113	Musical groups & artists .....	11	6 643	7 126	3 436	918	255	6.1	6.7
711130	Musical groups & artists .....	11	6 643	7 126	3 436	918	255	6.1	6.7
7111301	Symphony orchestras & chamber music organizations .....	7	5 857	6 332	3 161	852	236	1.1	—
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	D	b	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 .....	18	23 682	20 558	6 156	1 446	368	6.1	2.7
7121	Museums, historical sites, & similar institutions .....	18	23 682	20 558	6 156	1 446	368	6.1	2.7
71211	Museums .....	17	D	D	D	D	e	D	D
712110	Museums .....	17	D	D	D	D	e	D	D
71212	Historical sites .....	1	D	D	D	D	b	D	D
712120	Historical sites .....	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	52	31 473	29 793	12 778	2 777	664	36.3	18.7
7139	Other amusement & recreation services .....	52	31 473	29 793	12 778	2 777	664	36.3	18.7
71391	Golf courses & country clubs .....	5	19 118	17 909	7 505	1 798	324	17.3	12.4
713910	Golf courses & country clubs .....	5	19 118	17 909	7 505	1 798	324	17.3	12.4
71394	Fitness & recreational sports centers .....	40	10 652	10 329	4 685	848	302	75.5	24.5
713940	Fitness & recreational sports centers .....	40	10 652	10 329	4 685	848	302	75.5	24.5
71399	All other amusement & recreation industries .....	7	1 703	1 555	588	131	38	4.0	53.7
713990	All other amusement & recreation industries .....	7	1 703	1 555	588	131	38	4.0	53.7
	<b>Santa Cruz—Watsonville, CA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>20</b>	<b>4 584</b>	<b>3 483</b>	<b>1 049</b>	<b>284</b>	<b>80</b>	<b>58.1</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	9	1 906	1 838	498	156	44	5.9	.5
7111	Performing arts companies .....	7	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	5	1 700	802	346	82	20	93.5	6.5
7121	Museums, historical sites, & similar institutions .....	5	1 700	802	346	82	20	93.5	6.5

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con.</b>									
<b>Santa Rosa, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>33</b>	<b>14 334</b>	<b>13 828</b>	<b>5 371</b>	<b>1 284</b>	<b>597</b>	<b>27.8</b>	<b>8.5</b>
711	Performing arts, spectator sports, & related industries .....	8	5 681	5 586	1 811	495	253	1.4	—
7111	Performing arts companies .....	7	D	D	D	D	c	D	D
71113	Musical groups & artists .....	3	D	D	D	D	c	D	D
711130	Musical groups & artists .....	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	5	2 214	2 035	452	106	18	71.1	13.7
7121	Museums, historical sites, & similar institutions .....	5	2 214	2 035	452	106	18	71.1	13.7
713	Amusement, gambling, & recreation industries .....	20	6 439	6 207	3 108	683	326	36.1	14.2
7139	Other amusement & recreation services .....	20	6 439	6 207	3 108	683	326	36.1	14.2
71394	Fitness & recreational sports centers .....	15	5 338	5 097	2 714	599	304	29.8	10.3
713940	Fitness & recreational sports centers .....	15	5 338	5 097	2 714	599	304	29.8	10.3
<b>Vallejo—Fairfield—Napa, CA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>31</b>	<b>14 823</b>	<b>13 231</b>	<b>5 356</b>	<b>1 245</b>	<b>449</b>	<b>15.9</b>	<b>9.4</b>
711	Performing arts, spectator sports, & related industries .....	6	1 336	1 370	648	175	166	13.5	1.1
712	Museums, historical sites, & similar institutions .....	9	2 369	1 559	655	158	38	59.8	19.1
7121	Museums, historical sites, & similar institutions .....	9	2 369	1 559	655	158	38	59.8	19.1
713	Amusement, gambling, & recreation industries .....	16	11 118	10 302	4 053	912	245	6.8	8.4
7139	Other amusement & recreation services .....	16	11 118	10 302	4 053	912	245	6.8	8.4
71391	Golf courses & country clubs .....	4	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	4	D	D	D	D	c	D	D
<b>SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>2 279</b>	<b>2 188</b>	<b>824</b>	<b>158</b>	<b>62</b>	<b>31.2</b>	<b>36.9</b>
<b>SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>52</b>	<b>53 746</b>	<b>50 838</b>	<b>18 382</b>	<b>4 538</b>	<b>977</b>	<b>29.3</b>	<b>3.7</b>
711	Performing arts, spectator sports, & related industries .....	16	11 823	11 293	3 991	1 054	233	56.0	—
7111	Performing arts companies .....	10	6 967	7 440	2 994	770	180	68.7	—
71113	Musical groups & artists .....	9	D	D	D	D	c	D	D
711130	Musical groups & artists .....	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	6	4 856	3 853	997	284	53	37.8	—
712	Museums, historical sites, & similar institutions .....	18	22 855	22 312	7 647	1 851	365	26.1	3.2
7121	Museums, historical sites, & similar institutions .....	18	22 855	22 312	7 647	1 851	365	26.1	3.2
71211	Museums .....	14	D	D	D	D	c	D	D
712110	Museums .....	14	D	D	D	D	c	D	D
71213	Zoos & botanical gardens .....	3	12 128	12 206	3 434	864	165	D	—
712130	Zoos & botanical gardens .....	3	12 128	12 206	3 434	864	165	D	—
713	Amusement, gambling, & recreation industries .....	18	19 068	17 233	6 744	1 633	379	16.7	6.8
7139	Other amusement & recreation services .....	18	19 068	17 233	6 744	1 633	379	16.7	6.8
71391	Golf courses & country clubs .....	5	13 025	12 014	5 079	1 296	265	.6	—
713910	Golf courses & country clubs .....	5	13 025	12 014	5 079	1 296	265	.6	—
71394	Fitness & recreational sports centers .....	9	3 610	3 454	1 124	203	77	53.9	.4
713940	Fitness & recreational sports centers .....	9	3 610	3 454	1 124	203	77	53.9	.4
71399	All other amusement & recreation industries .....	4	2 433	1 765	541	134	37	47.6	52.4
713990	All other amusement & recreation industries .....	4	2 433	1 765	541	134	37	47.6	52.4
<b>STOCKTON—LODI, CA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>28</b>	<b>15 501</b>	<b>12 871</b>	<b>5 204</b>	<b>1 228</b>	<b>355</b>	<b>44.1</b>	<b>1.9</b>
711	Performing arts, spectator sports, & related industries .....	6	1 886	1 948	671	172	77	—	—
712	Museums, historical sites, & similar institutions .....	4	3 171	1 576	560	127	33	100.0	—
7121	Museums, historical sites, & similar institutions .....	4	3 171	1 576	560	127	33	100.0	—
71211	Museums .....	4	3 171	1 576	560	127	33	100.0	—
712110	Museums .....	4	3 171	1 576	560	127	33	100.0	—
713	Amusement, gambling, & recreation industries .....	18	10 444	9 347	3 973	929	245	35.1	2.8
7139	Other amusement & recreation services .....	18	10 444	9 347	3 973	929	245	35.1	2.8
71391	Golf courses & country clubs .....	4	7 336	6 787	3 129	733	171	11.6	—
713910	Golf courses & country clubs .....	4	7 336	6 787	3 129	733	171	11.6	—
71394	Fitness & recreational sports centers .....	9	2 595	2 063	695	157	51	92.2	7.8
713940	Fitness & recreational sports centers .....	9	2 595	2 063	695	157	51	92.2	7.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VISALIA–TULARE–PORTERVILLE, CA MSA</b>									
71	Arts, entertainment, & recreation .....	11	6 643	6 809	2 695	596	255	7.4	–
713	Amusement, gambling, & recreation industries .....	5	5 753	5 852	2 508	541	160	2.4	–
7139	Other amusement & recreation services .....	5	5 753	5 852	2 508	541	160	2.4	–
71391	Golf courses & country clubs .....	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	D	c	D	D
<b>YUBA CITY, CA MSA</b>									
71	Arts, entertainment, & recreation .....	7	2 514	2 688	930	197	58	14.5	3.3
713	Amusement, gambling, & recreation industries .....	6	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	D	b	D	D
<b>AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS</b>									
71	Arts, entertainment, & recreation .....	112	23 055	20 539	6 788	1 321	565	45.2	13.1
711	Performing arts, spectator sports, & related industries .....	24	D	D	D	D	c	D	D
7111	Performing arts companies .....	16	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	12	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	12	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	40	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions .....	40	D	D	D	D	c	D	D
71211	Museums .....	25	D	D	D	D	b	D	D
712110	Museums .....	25	D	D	D	D	b	D	D
71212	Historical sites .....	7	D	D	D	D	b	D	D
712120	Historical sites .....	7	D	D	D	D	b	D	D
71219	Nature parks & other similar institutions .....	7	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions .....	7	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	48	D	D	D	D	e	D	D
7139	Other amusement & recreation services .....	48	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	23	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	23	D	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	20	1 991	1 695	503	109	59	57.7	40.8
713990	All other amusement & recreation industries .....	20	1 991	1 695	503	109	59	57.7	40.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALAMEDA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>287</b>	<b>495 720</b>	<b>221 838</b>	<b>43 260</b>	<b>5 609</b>	<b>8.8</b>	<b>6.4</b>
711	Performing arts, spectator sports, & related industries	111	326 444	168 402	31 053	1 463	6.2	6.2
7111	Performing arts companies	20	5 197	1 372	420	126	2.6	1.6
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
71113	Musical groups & artists	15	D	D	D	b	D	D
711130	Musical groups & artists	15	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	37	284 753	156 882	28 667	1 124	4.9	1.4
71121	Spectator sports	37	284 753	156 882	28 667	1 124	4.9	1.4
711211	Sports teams & clubs	5	223 562	142 967	26 181	735	—	.1
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7112123	Horse racetrack operation	2	D	D	D	c	D	D
711219	Other spectator sports	29	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	28	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	18 464	6 359	563	78	.2	62.3
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	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
7115	Independent artists, writers, & performers	35	14 656	2 654	1 168	98	35.7	30.6
71151	Independent artists, writers, & performers	35	14 656	2 654	1 168	98	35.7	30.6
711510	Independent artists, writers, & performers	35	14 656	2 654	1 168	98	35.7	30.6
713	Amusement, gambling, & recreation industries	176	169 276	53 436	12 207	4 146	13.8	6.7
7131	Amusement parks & arcades	14	8 568	1 874	372	201	17.8	4.3
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	7	24 192	8 236	2 157	465	5.9	1.8
71329	Other gambling industries	7	24 192	8 236	2 157	465	5.9	1.8
713290	Other gambling industries	7	24 192	8 236	2 157	465	5.9	1.8
7132902	Lottery, bingo, bookie, & other betting operation	7	24 192	8 236	2 157	465	5.9	1.8
7139	Other amusement & recreation services	155	136 516	43 326	9 678	3 480	15.0	7.8
71391	Golf courses & country clubs	14	29 120	9 597	1 997	459	13.0	5.7
713910	Golf courses & country clubs	14	29 120	9 597	1 997	459	13.0	5.7
71393	Marinas	16	9 764	2 599	523	118	16.0	15.5
713930	Marinas	16	9 764	2 599	523	118	16.0	15.5
71394	Fitness & recreational sports centers	85	74 867	23 188	5 309	2 231	14.3	9.4
713940	Fitness & recreational sports centers	85	74 867	23 188	5 309	2 231	14.3	9.4
71395	Bowling centers	13	12 451	4 675	1 148	388	2.7	2.2
713950	Bowling centers	13	12 451	4 675	1 148	388	2.7	2.2
71399	All other amusement & recreation industries	25	D	D	D	e	D	D
713990	All other amusement & recreation industries	25	D	D	D	e	D	D
<b>ALPINE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7139	Other amusement & recreation services	4	D	D	D	g	D	D
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
<b>AMADOR COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries	6	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
<b>BUTTE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>47</b>	<b>37 176</b>	<b>12 956</b>	<b>2 877</b>	<b>1 146</b>	<b>15.4</b>	<b>2.9</b>
711	Performing arts, spectator sports, & related industries	8	2 380	804	123	47	95.9	1.7
713	Amusement, gambling, & recreation industries	39	34 796	12 152	2 754	1 099	9.9	3.0
7132	Gambling industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	f	D	D
71391	Golf courses & country clubs	5	5 425	1 458	297	119	21.8	—
713910	Golf courses & country clubs	5	5 425	1 458	297	119	21.8	—
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	17	8 520	2 898	663	453	10.9	11.2
713940	Fitness & recreational sports centers	17	8 520	2 898	663	453	10.9	11.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CALAVERAS COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>21</b>	<b>22 519</b>	<b>3 823</b>	<b>750</b>	<b>230</b>	<b>31.0</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	3	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	3	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	16 931	2 915	574	197	14.7	4.3
7139	Other amusement & recreation services .....	14	16 931	2 915	574	197	14.7	4.3
71391	Golf courses & country clubs .....	4	D	D	D	c	D	D
713910	Golf courses & country clubs .....	4	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	2 676	758	61	25	2.4	—
713990	All other amusement & recreation industries .....	4	2 676	758	61	25	2.4	—
<b>COLUSA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	c	D	D
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	c	D	D
<b>CONTRA COSTA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>208</b>	<b>200 938</b>	<b>62 328</b>	<b>13 801</b>	<b>4 839</b>	<b>15.2</b>	<b>6.7</b>
711	Performing arts, spectator sports, & related industries .....	48	D	D	D	c	D	D
7111	Performing arts companies .....	5	1 848	427	62	25	20.2	64.6
71111	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
7112	Spectator sports .....	9	4 437	951	189	72	30.4	4.9
71121	Spectator sports .....	9	4 437	951	189	72	30.4	4.9
711219	Other spectator sports .....	8	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	24	9 473	4 125	380	45	48.9	18.8
71151	Independent artists, writers, & performers .....	24	9 473	4 125	380	45	48.9	18.8
711510	Independent artists, writers, & performers .....	24	9 473	4 125	380	45	48.9	18.8
713	Amusement, gambling, & recreation industries .....	159	182 607	56 392	13 044	4 665	12.1	5.6
7131	Amusement parks & arcades .....	9	4 075	965	281	94	10.8	—
7132	Gambling industries .....	6	53 652	15 717	3 849	817	.1	.1
71329	Other gambling industries .....	6	53 652	15 717	3 849	817	.1	.1
713290	Other gambling industries .....	6	53 652	15 717	3 849	817	.1	.1
7132902	Lottery, bingo, bookie, & other betting operation .....	6	53 652	15 717	3 849	817	.1	.1
7139	Other amusement & recreation services .....	144	124 880	39 710	8 914	3 754	17.2	8.2
71391	Golf courses & country clubs .....	19	37 314	11 653	2 540	736	9.8	4.2
713910	Golf courses & country clubs .....	19	37 314	11 653	2 540	736	9.8	4.2
71393	Marinas .....	24	13 408	2 618	468	120	43.9	10.2
713930	Marinas .....	24	13 408	2 618	468	120	43.9	10.2
71394	Fitness & recreational sports centers .....	62	52 489	19 175	4 482	2 363	17.3	7.2
713940	Fitness & recreational sports centers .....	62	52 489	19 175	4 482	2 363	17.3	7.2
71395	Bowling centers .....	10	7 987	2 784	677	262	5.5	20.2
713950	Bowling centers .....	10	7 987	2 784	677	262	5.5	20.2
71399	All other amusement & recreation industries .....	29	13 682	3 480	747	273	18.1	13.6
713990	All other amusement & recreation industries .....	29	13 682	3 480	747	273	18.1	13.6
7139902	Concession operators of amusement devices & rides .....	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	3	3 776	1 123	347	114	—	46.0
<b>DEL NORTE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>10 641</b>	<b>3 141</b>	<b>474</b>	<b>198</b>	<b>8.0</b>	<b>7.7</b>
713	Amusement, gambling, & recreation industries .....	10	10 641	3 141	474	198	8.0	7.7
<b>EL DORADO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>50</b>	<b>56 512</b>	<b>15 856</b>	<b>4 827</b>	<b>1 774</b>	<b>11.1</b>	<b>13.3</b>
713	Amusement, gambling, & recreation industries .....	42	55 339	15 610	4 767	1 739	10.5	13.3
7139	Other amusement & recreation services .....	39	D	D	D	g	D	D
71391	Golf courses & country clubs .....	7	8 256	3 572	603	305	—	10.6
713910	Golf courses & country clubs .....	7	8 256	3 572	603	305	—	10.6
71392	Skiing facilities .....	2	D	D	D	g	D	D
713920	Skiing facilities .....	2	D	D	D	g	D	D
71394	Fitness & recreational sports centers .....	6	3 311	876	196	117	24.0	3.8
713940	Fitness & recreational sports centers .....	6	3 311	876	196	117	24.0	3.8
71399	All other amusement & recreation industries .....	18	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	18	D	D	D	c	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FRESNO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>107</b>	<b>294 320</b>	<b>37 142</b>	<b>8 467</b>	<b>2 562</b>	<b>4.9</b>	<b>2.0</b>
711	Performing arts, spectator sports, & related industries .....	28	12 750	2 303	398	139	45.7	12.4
7111	Performing arts companies .....	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	7	5 040	499	62	15	86.4	—
71121	Spectator sports .....	7	5 040	499	62	15	86.4	—
711219	Other spectator sports .....	5	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	78	D	D	D	g	D	D
7131	Amusement parks & arcades .....	11	9 357	3 167	523	206	23.8	3.6
71312	Amusement arcades .....	9	D	D	D	c	D	D
713120	Amusement arcades .....	9	D	D	D	c	D	D
7132	Gambling industries .....	5	D	D	D	g	D	D
71329	Other gambling industries .....	5	D	D	D	g	D	D
713290	Other gambling industries .....	5	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	5	D	D	D	g	D	D
7139	Other amusement & recreation services .....	62	D	D	D	g	D	D
71391	Golf courses & country clubs .....	10	D	D	D	c	D	D
713910	Golf courses & country clubs .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	26	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	26	D	D	D	f	D	D
71399	All other amusement & recreation industries .....	16	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	16	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	3	D	D	D	a	D	D
<b>GLENN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>1 685</b>	<b>314</b>	<b>64</b>	<b>27</b>	<b>78.1</b>	<b>.8</b>
<b>HUMBOLDT COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>34</b>	<b>24 101</b>	<b>5 063</b>	<b>1 202</b>	<b>514</b>	<b>14.4</b>	<b>3.8</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	24	20 668	4 464	1 110	459	8.5	4.1
7132	Gambling industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	6	3 030	1 003	217	159	12.0	—
713940	Fitness & recreational sports centers .....	6	3 030	1 003	217	159	12.0	—
<b>IMPERIAL COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>2 914</b>	<b>1 006</b>	<b>216</b>	<b>110</b>	<b>83.7</b>	<b>16.3</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
<b>INYO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>15</b>	<b>7 983</b>	<b>3 324</b>	<b>644</b>	<b>197</b>	<b>30.7</b>	<b>8.3</b>
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>KERN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>102</b>	<b>64 474</b>	<b>19 411</b>	<b>4 511</b>	<b>1 791</b>	<b>29.0</b>	<b>11.5</b>
711	Performing arts, spectator sports, & related industries .....	27	14 307	3 609	726	302	16.5	8.1
7111	Performing arts companies .....	7	4 101	1 458	353	182	9.2	—
71111	Theater companies & dinner theaters .....	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	c	D	D
7112	Spectator sports .....	13	8 764	1 746	306	89	12.5	10.2
71121	Spectator sports .....	13	8 764	1 746	306	89	12.5	10.2
711219	Other spectator sports .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	75	50 167	15 802	3 785	1 489	32.6	12.4
7131	Amusement parks & arcades .....	5	3 743	668	165	102	23.3	—
7139	Other amusement & recreation services .....	63	42 056	13 398	3 122	1 208	36.1	14.7
71391	Golf courses & country clubs .....	13	18 492	6 845	1 611	505	32.7	30.3
713910	Golf courses & country clubs .....	13	18 492	6 845	1 611	505	32.7	30.3
71394	Fitness & recreational sports centers .....	21	11 758	3 875	974	450	40.1	.3
713940	Fitness & recreational sports centers .....	21	11 758	3 875	974	450	40.1	.3
71395	Bowling centers .....	6	3 130	796	182	95	7.5	8.8
713950	Bowling centers .....	6	3 130	796	182	95	7.5	8.8
71399	All other amusement & recreation industries .....	18	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	18	D	D	D	c	D	D

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KINGS COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
71329	Other gambling industries	1	D	D	D	e	D	D
713290	Other gambling industries	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
<b>LAKE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>17</b>	<b>36 244</b>	<b>9 102</b>	<b>1 890</b>	<b>484</b>	<b>7.8</b>	<b>22.9</b>
713	Amusement, gambling, & recreation industries	15	D	D	D	e	D	D
7132	Gambling industries	4	30 204	7 449	1 557	349	.1	26.9
71329	Other gambling industries	3	D	D	D	c	D	D
713290	Other gambling industries	3	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
<b>LASSEN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>6</b>	<b>2 746</b>	<b>566</b>	<b>147</b>	<b>72</b>	<b>20.0</b>	<b>80.0</b>
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
<b>LOS ANGELES COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>6 832</b>	<b>8 250 505</b>	<b>3 840 112</b>	<b>738 042</b>	<b>58 793</b>	<b>12.5</b>	<b>4.8</b>
711	Performing arts, spectator sports, & related industries	5 848	6 322 112	3 317 539	612 925	23 036	13.1	4.7
7111	Performing arts companies	1 005	845 634	306 729	46 858	5 012	22.3	6.7
71111	Theater companies & dinner theaters	170	129 112	65 666	11 325	1 534	27.3	8.2
711110	Theater companies & dinner theaters	170	129 112	65 666	11 325	1 534	27.3	8.2
7111102	Theater companies	161	122 580	63 682	10 985	1 325	28.5	8.5
71112	Dance companies	18	33 447	8 577	1 329	149	7.9	1.0
711120	Dance companies	18	33 447	8 577	1 329	149	7.9	1.0
71113	Musical groups & artists	660	592 388	183 332	22 670	2 560	22.0	6.0
711130	Musical groups & artists	660	592 388	183 332	22 670	2 560	22.0	6.0
7111301	Symphony orchestras & chamber music organizations	30	10 870	5 137	174	21	64.6	5.2
7111309	Other music groups & artists	630	581 518	178 195	22 496	2 539	21.2	6.0
71119	Other performing arts companies	157	90 687	49 154	11 534	769	23.0	11.5
711190	Other performing arts companies	157	90 687	49 154	11 534	769	23.0	11.5
7111909	Other performing arts companies (except circuses)	155	D	D	D	f	D	D
7112	Spectator sports	161	570 005	255 442	50 006	4 640	6.4	1.9
71121	Spectator sports	161	570 005	255 442	50 006	4 640	6.4	1.9
711211	Sports teams & clubs	8	256 534	166 980	31 163	977	.9	—
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	16	196 941	58 183	13 223	2 326	2.0	2.8
7112122	Auto racetrack operation	10	D	D	D	b	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	137	116 530	30 279	5 620	1 337	25.9	4.3
7112191	Professional athletes	18	46 791	6 341	716	51	5.2	1.0
7112192	Racing (except racetrack operation)	119	69 739	23 938	4 904	1 286	39.8	6.6
7113	Promoters of performing arts, sports, & similar events	275	459 420	165 900	30 712	2 239	8.6	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	35	64 754	19 604	3 320	311	7.1	17.2
711310	Promoters of performing arts, sports, & similar events w/facility	35	64 754	19 604	3 320	311	7.1	17.2
71132	Promoters of performing arts, sports, & similar events w/o facil	240	394 666	146 296	27 392	1 928	8.8	5.9
711320	Promoters of performing arts, sports, & similar events w/o facil	240	394 666	146 296	27 392	1 928	8.8	5.9
7114	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
71141	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
711410	Agents/managers for artists, athletes, & other public figures	521	881 496	424 727	96 392	4 049	11.4	2.1
7115	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
71151	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
711510	Independent artists, writers, & performers	3 886	3 565 557	2 164 741	388 957	7 096	13.0	4.9
712	Museums, historical sites, & similar institutions	19	11 937	2 132	801	94	49.1	9.0
7121	Museums, historical sites, & similar institutions	19	11 937	2 132	801	94	49.1	9.0
71211	Museums	14	D	D	D	b	D	D
712110	Museums	14	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOS ANGELES COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	965	1 916 456	520 441	124 316	35 663	10.2	5.0
7131	Amusement parks & arcades .....	76	531 952	116 677	32 041	10 208	4.1	.6
71311	Amusement & theme parks .....	7	402 397	99 520	27 987	8 910	2.2	.2
713110	Amusement & theme parks .....	7	402 397	99 520	27 987	8 910	2.2	.2
7131101	Waterparks .....	2	D	D	D	b	D	D
7131102	Amusement parks (except waterparks) .....	5	D	D	D	i	D	D
71312	Amusement arcades .....	69	129 555	17 157	4 054	1 298	10.2	1.9
713120	Amusement arcades .....	69	129 555	17 157	4 054	1 298	10.2	1.9
7132	Gambling industries .....	18	492 733	135 947	34 953	7 235	8.2	2.7
71329	Other gambling industries .....	18	492 733	135 947	34 953	7 235	8.2	2.7
713290	Other gambling industries .....	18	492 733	135 947	34 953	7 235	8.2	2.7
7132902	Lottery, bingo, bookie, & other betting operation .....	18	492 733	135 947	34 953	7 235	8.2	2.7
7139	Other amusement & recreation services .....	871	891 771	267 817	57 322	18 220	14.9	8.9
71391	Golf courses & country clubs .....	106	257 724	93 589	18 537	5 059	5.8	8.1
713910	Golf courses & country clubs .....	106	257 724	93 589	18 537	5 059	5.8	8.1
71393	Marinas .....	36	22 565	4 638	951	162	33.1	38.5
713930	Marinas .....	36	22 565	4 638	951	162	33.1	38.5
71394	Fitness & recreational sports centers .....	408	386 695	106 272	24 405	8 328	14.2	8.4
713940	Fitness & recreational sports centers .....	408	386 695	106 272	24 405	8 328	14.2	8.4
7139404	Ice skating rinks .....	13	11 401	3 063	798	282	3.8	27.9
7139405	Roller skating rinks .....	21	8 161	2 480	612	339	26.7	6.4
71395	Bowling centers .....	70	73 691	22 586	5 287	1 747	13.1	5.5
713950	Bowling centers .....	70	73 691	22 586	5 287	1 747	13.1	5.5
71399	All other amusement & recreation industries .....	248	D	D	D	h	D	D
713990	All other amusement & recreation industries .....	248	D	D	D	h	D	D
7139901	Dance studios & halls .....	13	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	24	12 413	3 040	617	182	50.5	11.8
7139904	Miniature golf courses .....	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	50	47 052	8 541	1 995	461	21.5	7.9
<b>MADERA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>3 613</b>	<b>1 050</b>	<b>210</b>	<b>102</b>	<b>36.1</b>	<b>6.6</b>
713	Amusement, gambling, & recreation industries .....	12	D	D	D	b	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>MARIN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>143</b>	<b>113 648</b>	<b>31 749</b>	<b>5 017</b>	<b>1 107</b>	<b>16.5</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	77	70 452	20 194	2 356	291	14.2	4.2
7111	Performing arts companies .....	24	35 175	9 569	833	157	5.1	1.2
71113	Musical groups & artists .....	21	D	D	D	c	D	D
711130	Musical groups & artists .....	21	D	D	D	c	D	D
7111309	Other music groups & artists .....	20	D	D	D	c	D	D
71119	Other performing arts companies .....	1	D	D	D	a	D	D
711190	Other performing arts companies .....	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	5	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	5	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	39	25 868	8 964	1 272	96	17.8	6.2
71151	Independent artists, writers, & performers .....	39	25 868	8 964	1 272	96	17.8	6.2
711510	Independent artists, writers, & performers .....	39	25 868	8 964	1 272	96	17.8	6.2
713	Amusement, gambling, & recreation industries .....	66	43 196	11 555	2 661	816	20.3	5.3
7139	Other amusement & recreation services .....	63	D	D	D	f	D	D
71391	Golf courses & country clubs .....	8	9 365	2 984	603	165	1.2	—
713910	Golf courses & country clubs .....	8	9 365	2 984	603	165	1.2	—
71393	Marinas .....	10	9 293	1 903	508	67	14.2	.7
713930	Marinas .....	10	9 293	1 903	508	67	14.2	.7
71394	Fitness & recreational sports centers .....	34	20 150	5 376	1 316	506	29.3	10.7
713940	Fitness & recreational sports centers .....	34	20 150	5 376	1 316	506	29.3	10.7
71399	All other amusement & recreation industries .....	9	2 463	694	81	36	54.2	2.2
713990	All other amusement & recreation industries .....	9	2 463	694	81	36	54.2	2.2
<b>MARIPOSA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MENDOCINO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>31</b>	<b>47 884</b>	<b>8 977</b>	<b>1 893</b>	<b>614</b>	<b>7.1</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries .....	6	1 627	366	40	19	78.7	2.0
713	Amusement, gambling, & recreation industries .....	25	46 257	8 611	1 853	595	4.6	1.6
7132	Gambling industries .....	4	41 350	7 033	1 474	377	—	—
7139	Other amusement & recreation services .....	21	4 907	1 578	379	218	43.1	15.2
71394	Fitness & recreational sports centers .....	8	2 594	1 124	285	170	17.5	3.7
713940	Fitness & recreational sports centers .....	8	2 594	1 124	285	170	17.5	3.7
<b>MERCED COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>29</b>	<b>8 809</b>	<b>2 910</b>	<b>683</b>	<b>366</b>	<b>15.6</b>	<b>9.4</b>
713	Amusement, gambling, & recreation industries .....	23	8 146	2 792	666	324	15.4	5.2
7139	Other amusement & recreation services .....	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	2 164	632	148	101	36.3	6.7
713940	Fitness & recreational sports centers .....	10	2 164	632	148	101	36.3	6.7
<b>MODOC COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MONO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>2 403</b>	<b>791</b>	<b>192</b>	<b>52</b>	<b>37.6</b>	<b>46.5</b>
713	Amusement, gambling, & recreation industries .....	11	2 403	791	192	52	37.6	46.5
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>MONTEREY COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>86</b>	<b>71 412</b>	<b>20 876</b>	<b>7 603</b>	<b>997</b>	<b>19.1</b>	<b>6.9</b>
711	Performing arts, spectator sports, & related industries .....	30	D	D	D	c	D	D
7111	Performing arts companies .....	4	1 301	445	122	61	23.4	15.0
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	a	D	D
7112122	Auto racetrack operation .....	1	D	D	D	a	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
7115	Independent artists, writers, & performers .....	15	6 427	1 798	571	45	74.4	8.3
71151	Independent artists, writers, & performers .....	15	6 427	1 798	571	45	74.4	8.3
711510	Independent artists, writers, & performers .....	15	6 427	1 798	571	45	74.4	8.3
713	Amusement, gambling, & recreation industries .....	54	42 121	10 880	2 362	834	15.7	9.2
7139	Other amusement & recreation services .....	47	D	D	D	f	D	D
71391	Golf courses & country clubs .....	4	17 090	4 694	1 009	226	—	—
713910	Golf courses & country clubs .....	4	17 090	4 694	1 009	226	—	—
71394	Fitness & recreational sports centers .....	22	9 684	2 886	652	346	29.4	5.7
713940	Fitness & recreational sports centers .....	22	9 684	2 886	652	346	29.4	5.7
71399	All other amusement & recreation industries .....	16	7 444	1 665	348	108	16.8	18.0
713990	All other amusement & recreation industries .....	16	7 444	1 665	348	108	16.8	18.0
7139902	Concession operators of amusement devices & rides .....	3	2 540	382	57	18	—	38.1
<b>NAPA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>37</b>	<b>19 884</b>	<b>8 117</b>	<b>1 702</b>	<b>524</b>	<b>31.9</b>	<b>2.3</b>
711	Performing arts, spectator sports, & related industries .....	14	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	a	D	D
71121	Spectator sports .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	22	D	D	D	e	D	D
7139	Other amusement & recreation services .....	21	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
<b>NEVADA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>38</b>	<b>29 590</b>	<b>9 164</b>	<b>2 865</b>	<b>1 108</b>	<b>18.7</b>	<b>31.1</b>
711	Performing arts, spectator sports, & related industries .....	6	1 510	760	90	4	36.8	—
713	Amusement, gambling, & recreation industries .....	32	28 080	8 404	2 775	1 104	17.7	32.8
7139	Other amusement & recreation services .....	30	D	D	D	g	D	D
71391	Golf courses & country clubs .....	7	5 625	1 916	316	85	19.5	40.9
713910	Golf courses & country clubs .....	7	5 625	1 916	316	85	19.5	40.9
71394	Fitness & recreational sports centers .....	7	1 543	454	104	103	5.1	46.0
713940	Fitness & recreational sports centers .....	7	1 543	454	104	103	5.1	46.0
71399	All other amusement & recreation industries .....	10	4 489	1 302	417	141	8.5	82.3
713990	All other amusement & recreation industries .....	10	4 489	1 302	417	141	8.5	82.3

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ORANGE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>575</b>	<b>1 680 012</b>	<b>588 705</b>	<b>132 870</b>	<b>27 024</b>	<b>5.2</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries .....	209	D	D	D	h	D	D
7111	Performing arts companies .....	53	51 579	13 753	2 497	1 060	15.0	6.9
71111	Theater companies & dinner theaters .....	28	37 609	8 436	1 821	766	8.3	6.0
711110	Theater companies & dinner theaters .....	28	37 609	8 436	1 821	766	8.3	6.0
7111102	Theater companies .....	21	D	D	D	e	D	D
7111103	Dinner theaters .....	6	D	D	D	f	D	D
71113	Musical groups & artists .....	16	7 184	3 608	280	83	57.1	2.4
711130	Musical groups & artists .....	16	7 184	3 608	280	83	57.1	2.4
7111309	Other music groups & artists .....	15	D	D	D	b	D	D
71119	Other performing arts companies .....	7	D	D	D	c	D	D
711190	Other performing arts companies .....	7	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses) .....	5	D	D	D	c	D	D
7112	Spectator sports .....	44	244 546	119 076	25 154	1 139	3.5	1.1
71121	Spectator sports .....	44	244 546	119 076	25 154	1 139	3.5	1.1
711211	Sports teams & clubs .....	6	D	D	D	f	D	D
7112112	Baseball clubs .....	2	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	e	D	D
7112192	Racing (except racetrack operation) .....	33	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	25	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	20	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	20	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	67	31 885	14 039	3 821	188	24.0	4.2
71151	Independent artists, writers, & performers .....	67	31 885	14 039	3 821	188	24.0	4.2
711510	Independent artists, writers, & performers .....	67	31 885	14 039	3 821	188	24.0	4.2
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 .....	363	1 298 329	423 433	96 811	24 011	4.4	3.4
7131	Amusement parks & arcades .....	31	D	D	D	j	D	D
71311	Amusement & theme parks .....	11	D	D	D	j	D	D
713110	Amusement & theme parks .....	11	D	D	D	j	D	D
7131102	Amusement parks (except waterparks) .....	10	D	D	D	j	D	D
71312	Amusement arcades .....	20	D	D	D	c	D	D
713120	Amusement arcades .....	20	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	f	D	D
71329	Other gambling industries .....	1	D	D	D	f	D	D
713290	Other gambling industries .....	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	331	D	D	D	i	D	D
71391	Golf courses & country clubs .....	49	169 189	46 820	10 518	2 784	1.1	14.8
713910	Golf courses & country clubs .....	49	169 189	46 820	10 518	2 784	1.1	14.8
71393	Marinas .....	16	16 029	2 062	513	91	3.5	8.6
713930	Marinas .....	16	16 029	2 062	513	91	3.5	8.6
71394	Fitness & recreational sports centers .....	165	180 840	57 433	13 587	5 097	18.4	3.5
713940	Fitness & recreational sports centers .....	165	180 840	57 433	13 587	5 097	18.4	3.5
7139404	Ice skating rinks .....	7	9 120	3 066	761	341	10.6	1.7
71395	Bowling centers .....	22	23 094	7 626	1 917	686	13.8	6.2
713950	Bowling centers .....	22	23 094	7 626	1 917	686	13.8	6.2
71399	All other amusement & recreation industries .....	78	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	78	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	7	D	D	D	b	D	D
7139904	Miniature golf courses .....	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PLACER COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>86</b>	<b>90 350</b>	<b>27 777</b>	<b>8 357</b>	<b>2 897</b>	<b>15.5</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries .....	11	4 573	1 175	109	29	78.1	16.4
7111	Performing arts companies .....	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	75	85 777	26 602	8 248	2 868	12.1	2.6
7139	Other amusement & recreation services .....	72	D	D	D	h	D	D
71391	Golf courses & country clubs .....	16	22 195	7 791	1 622	500	9.9	1.5
713910	Golf courses & country clubs .....	16	22 195	7 791	1 622	500	9.9	1.5
71392	Skiing facilities .....	5	D	D	D	g	D	D
713920	Skiing facilities .....	5	D	D	D	g	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 .....	24	8 289	2 317	533	439	61.2	8.7
713940	Fitness & recreational sports centers .....	24	8 289	2 317	533	439	61.2	8.7
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
<b>PLUMAS COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>4 469</b>	<b>1 174</b>	<b>71</b>	<b>37</b>	<b>12.4</b>	<b>54.9</b>
713	Amusement, gambling, & recreation industries .....	11	4 469	1 174	71	37	12.4	54.9
7139	Other amusement & recreation services .....	11	4 469	1 174	71	37	12.4	54.9
<b>RIVERSIDE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>266</b>	<b>430 765</b>	<b>125 335</b>	<b>35 281</b>	<b>7 956</b>	<b>9.8</b>	<b>15.4</b>
711	Performing arts, spectator sports, & related industries .....	70	D	D	D	e	D	D
7111	Performing arts companies .....	14	7 162	1 681	453	169	14.1	1.1
71111	Theater companies & dinner theaters .....	3	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	c	D	D
7111102	Theater companies .....	3	D	D	D	c	D	D
71113	Musical groups & artists .....	6	D	D	D	a	D	D
711130	Musical groups & artists .....	6	D	D	D	a	D	D
7112	Spectator sports .....	19	8 640	2 649	451	77	69.2	3.4
71121	Spectator sports .....	19	8 640	2 649	451	77	69.2	3.4
711219	Other spectator sports .....	18	D	D	D	b	D	D
7112191	Professional athletes .....	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	8	12 968	1 891	456	34	13.8	1.5
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 .....	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	195	389 505	115 379	33 322	7 623	6.9	16.6
7131	Amusement parks & arcades .....	12	9 721	2 224	492	328	47.6	1.7
71312	Amusement arcades .....	10	D	D	D	b	D	D
713120	Amusement arcades .....	10	D	D	D	b	D	D
7132	Gambling industries .....	9	D	D	D	h	D	D
71321	Casinos (except casino hotels) .....	4	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	4	D	D	D	g	D	D
71329	Other gambling industries .....	5	D	D	D	f	D	D
713290	Other gambling industries .....	5	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	5	D	D	D	f	D	D
7139	Other amusement & recreation services .....	174	D	D	D	h	D	D
71391	Golf courses & country clubs .....	64	151 430	45 413	11 237	2 956	4.7	6.8
713910	Golf courses & country clubs .....	64	151 430	45 413	11 237	2 956	4.7	6.8
71394	Fitness & recreational sports centers .....	61	40 516	11 257	2 714	1 038	17.4	9.0
713940	Fitness & recreational sports centers .....	61	40 516	11 257	2 714	1 038	17.4	9.0
7139405	Roller skating rinks .....	7	1 789	647	155	83	32.8	4.5
71395	Bowling centers .....	10	D	D	D	e	D	D
713950	Bowling centers .....	10	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	37	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	37	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SACRAMENTO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>238</b>	<b>249 788</b>	<b>84 487</b>	<b>23 052</b>	<b>4 806</b>	<b>13.6</b>	<b>6.4</b>
711	Performing arts, spectator sports, & related industries	56	83 876	44 861	14 370	1 503	9.0	5.2
7111	Performing arts companies	14	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7111102	Theater companies	4	D	D	D	b	D	D
7112	Spectator sports	10	D	D	D	c	D	D
71121	Spectator sports	10	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	12	29 554	6 345	1 749	1 117	10.7	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	g	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
713	Amusement, gambling, & recreation industries	182	165 912	39 626	8 682	3 303	15.9	7.1
7131	Amusement parks & arcades	16	D	D	D	c	D	D
71312	Amusement arcades	14	D	D	D	c	D	D
713120	Amusement arcades	14	D	D	D	c	D	D
7132	Gambling industries	11	D	D	D	e	D	D
71329	Other gambling industries	11	D	D	D	e	D	D
713290	Other gambling industries	11	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	11	D	D	D	e	D	D
7139	Other amusement & recreation services	155	D	D	D	h	D	D
71391	Golf courses & country clubs	18	18 765	6 121	812	433	27.7	5.1
713910	Golf courses & country clubs	18	18 765	6 121	812	433	27.7	5.1
71393	Marinas	14	7 966	2 084	408	82	10.9	52.2
713930	Marinas	14	7 966	2 084	408	82	10.9	52.2
71394	Fitness & recreational sports centers	80	48 732	14 468	3 369	1 570	26.3	6.8
713940	Fitness & recreational sports centers	80	48 732	14 468	3 369	1 570	26.3	6.8
7139405	Roller skating rinks	6	3 246	882	217	129	8.8	—
71395	Bowling centers	13	11 368	3 993	947	336	3.7	8.4
713950	Bowling centers	13	11 368	3 993	947	336	3.7	8.4
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
<b>SAN BENITO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>7</b>	<b>10 766</b>	<b>3 561</b>	<b>824</b>	<b>205</b>	<b>9.2</b>	<b>—</b>
713	Amusement, gambling, & recreation industries	7	10 766	3 561	824	205	9.2	—
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
<b>SAN BERNARDINO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>200</b>	<b>454 665</b>	<b>79 543</b>	<b>19 147</b>	<b>5 188</b>	<b>4.9</b>	<b>53.6</b>
711	Performing arts, spectator sports, & related industries	51	D	D	D	e	D	D
7111	Performing arts companies	10	10 387	2 152	613	105	3.7	.2
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	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
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	13	48 093	6 206	826	155	7.6	4.0
71121	Spectator sports	13	48 093	6 206	826	155	7.6	4.0
711212	Racetracks	5	D	D	D	b	D	D
7112122	Auto racetrack operation	5	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	16 395	2 412	276	127	51.8	5.6
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN BERNARDINO COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	148	377 277	67 984	17 179	4 742	2.3	63.8
7131	Amusement parks & arcades .....	19	17 733	4 971	1 285	496	5.7	3.8
71311	Amusement & theme parks .....	4	D	D	D	e	D	D
713110	Amusement & theme parks .....	4	D	D	D	e	D	D
71312	Amusement arcades .....	15	D	D	D	c	D	D
713120	Amusement arcades .....	15	D	D	D	c	D	D
7132	Gambling industries .....	2	D	D	D	g	D	D
71321	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	127	D	D	D	h	D	D
71391	Golf courses & country clubs .....	12	30 051	8 500	1 939	598	—	.9
713910	Golf courses & country clubs .....	12	30 051	8 500	1 939	598	—	.9
71392	Skiing facilities .....	3	D	D	D	e	D	D
713920	Skiing facilities .....	3	D	D	D	e	D	D
71393	Marinas .....	10	D	D	D	c	D	D
713930	Marinas .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	49	33 526	9 832	2 328	931	6.6	5.9
713940	Fitness & recreational sports centers .....	49	33 526	9 832	2 328	931	6.6	5.9
7139405	Roller skating rinks .....	5	2 834	691	163	137	8.9	27.9
71395	Bowling centers .....	15	D	D	D	e	D	D
713950	Bowling centers .....	15	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	38	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	38	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides .....	10	4 408	702	46	33	44.7	46.3
7139905	Coin-operated amusement devices (except slot machine operation) .....	5	D	D	D	c	D	D
<b>SAN DIEGO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>574</b>	<b>946 890</b>	<b>332 637</b>	<b>66 231</b>	<b>14 636</b>	<b>16.0</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	190	313 336	148 090	24 905	2 040	30.2	4.1
7111	Performing arts companies .....	42	26 350	7 071	1 221	252	29.8	5.2
71111	Theater companies & dinner theaters .....	17	15 901	4 054	643	136	21.0	.9
711110	Theater companies & dinner theaters .....	17	15 901	4 054	643	136	21.0	.9
7111102	Theater companies .....	14	13 297	3 538	552	111	12.3	1.0
71113	Musical groups & artists .....	18	8 005	2 000	308	77	51.6	12.9
711130	Musical groups & artists .....	18	8 005	2 000	308	77	51.6	12.9
7111309	Other music groups & artists .....	18	8 005	2 000	308	77	51.6	12.9
7112	Spectator sports .....	32	193 610	120 030	18 855	990	37.0	.1
71121	Spectator sports .....	32	193 610	120 030	18 855	990	37.0	.1
711211	Sports teams & clubs .....	2	D	D	D	f	D	D
7112112	Baseball clubs .....	1	D	D	D	f	D	D
711212	Racetracks .....	3	D	D	D	b	D	D
711219	Other spectator sports .....	27	D	D	D	c	D	D
7112191	Professional athletes .....	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	31	62 320	11 367	2 515	566	7.9	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil .....	27	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	27	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	19	8 122	3 155	734	60	10.9	11.1
71141	Agents/managers for artists, athletes, & other public figures .....	19	8 122	3 155	734	60	10.9	11.1
711410	Agents/managers for artists, athletes, & other public figures .....	19	8 122	3 155	734	60	10.9	11.1
7115	Independent artists, writers, & performers .....	66	22 934	6 467	1 580	172	40.7	26.0
71151	Independent artists, writers, & performers .....	66	22 934	6 467	1 580	172	40.7	26.0
711510	Independent artists, writers, & performers .....	66	22 934	6 467	1 580	172	40.7	26.0
713	Amusement, gambling, & recreation industries .....	378	632 692	184 422	41 304	12 583	8.8	4.9
7131	Amusement parks & arcades .....	20	D	D	D	h	D	D
71311	Amusement & theme parks .....	6	D	D	D	g	D	D
713110	Amusement & theme parks .....	6	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) .....	4	D	D	D	g	D	D
71312	Amusement arcades .....	14	10 383	2 278	502	224	10.7	4.9
713120	Amusement arcades .....	14	10 383	2 278	502	224	10.7	4.9
7132	Gambling industries .....	9	D	D	D	h	D	D
71321	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	8	D	D	D	g	D	D
713290	Other gambling industries .....	8	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	8	D	D	D	g	D	D

See footnotes at end of table.



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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN DIEGO COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services .....	349	D	D	D	i	D	D
71391	Golf courses & country clubs .....	38	102 317	33 481	7 701	2 141	4.2	10.4
713910	Golf courses & country clubs .....	38	102 317	33 481	7 701	2 141	4.2	10.4
71393	Marinas .....	25	25 049	4 232	936	237	39.7	14.5
713930	Marinas .....	25	25 049	4 232	936	237	39.7	14.5
71394	Fitness & recreational sports centers .....	167	112 602	35 858	8 505	3 221	13.5	8.9
713940	Fitness & recreational sports centers .....	167	112 602	35 858	8 505	3 221	13.5	8.9
7139404	Ice skating rinks .....	3	4 790	1 218	318	93	—	—
7139405	Roller skating rinks .....	5	1 711	534	144	58	2.9	—
71395	Bowling centers .....	21	17 436	5 049	1 329	520	11.7	15.7
713950	Bowling centers .....	21	17 436	5 049	1 329	520	11.7	15.7
71399	All other amusement & recreation industries .....	97	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	97	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	14	3 271	942	150	111	49.4	8.3
7139904	Miniature golf courses .....	3	D	D	D	D	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	25	D	D	D	e	D	D
<b>SAN FRANCISCO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>332</b>	<b>632 293</b>	<b>240 834</b>	<b>60 501</b>	<b>6 402</b>	<b>8.5</b>	<b>4.7</b>
711	Performing arts, spectator sports, & related industries .....	206	480 702	192 130	47 656	3 145	6.6	5.3
7111	Performing arts companies .....	73	146 953	34 187	7 432	1 767	4.7	1.1
71111	Theater companies & dinner theaters .....	26	89 180	26 267	5 611	1 552	.5	.2
711110	Theater companies & dinner theaters .....	26	89 180	26 267	5 611	1 552	.5	.2
7111102	Theater companies .....	26	89 180	26 267	5 611	1 552	.5	.2
71113	Musical groups & artists .....	45	D	D	D	c	D	D
711130	Musical groups & artists .....	45	D	D	D	c	D	D
7111309	Other music groups & artists .....	43	57 229	7 750	1 787	200	10.9	2.3
7112	Spectator sports .....	7	D	D	D	e	D	D
71121	Spectator sports .....	7	D	D	D	e	D	D
711211	Sports teams & clubs .....	4	D	D	D	e	D	D
7112112	Baseball clubs .....	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	26	94 059	15 862	3 440	573	3.2	15.3
71132	Promoters of performing arts, sports, & similar events w/o facil .....	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	26	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	26	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	26	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	74	29 522	10 752	1 858	206	39.9	9.3
71151	Independent artists, writers, & performers .....	74	29 522	10 752	1 858	206	39.9	9.3
711510	Independent artists, writers, & performers .....	74	29 522	10 752	1 858	206	39.9	9.3
712	Museums, historical sites, & similar institutions .....	6	10 916	3 536	704	147	9.3	15.9
7121	Museums, historical sites, & similar institutions .....	6	10 916	3 536	704	147	9.3	15.9
71211	Museums .....	5	D	D	D	b	D	D
712110	Museums .....	5	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	1	D	D	D	b	D	D
712130	Zoos & botanical gardens .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	120	140 675	45 168	12 141	3 110	14.8	1.8
7131	Amusement parks & arcades .....	6	4 527	1 067	274	163	—	1.9
71312	Amusement arcades .....	5	D	D	D	c	D	D
713120	Amusement arcades .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	114	136 148	44 101	11 867	2 947	15.3	1.8
71391	Golf courses & country clubs .....	9	13 583	3 112	1 088	235	23.8	—
713910	Golf courses & country clubs .....	9	13 583	3 112	1 088	235	23.8	—
71393	Marinas .....	5	D	D	D	e	D	D
713930	Marinas .....	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	64	58 779	20 838	4 455	2 006	17.2	2.7
713940	Fitness & recreational sports centers .....	64	58 779	20 838	4 455	2 006	17.2	2.7
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 .....	33	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	33	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN JOAQUIN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>109</b>	<b>67 007</b>	<b>18 244</b>	<b>4 197</b>	<b>1 500</b>	<b>17.6</b>	<b>8.9</b>
711	Performing arts, spectator sports, & related industries	18	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	6	7 045	713	144	36	69.6	19.7
71121	Spectator sports	6	7 045	713	144	36	69.6	19.7
711219	Other spectator sports	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	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	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	51 211	15 301	3 501	1 342	13.0	4.6
7131	Amusement parks & arcades	7	5 731	1 391	218	110	2.1	1.8
7139	Other amusement & recreation services	77	42 894	12 740	3 017	1 126	14.0	5.3
71391	Golf courses & country clubs	13	13 902	4 346	900	270	17.3	5.6
713910	Golf courses & country clubs	13	13 902	4 346	900	270	17.3	5.6
71393	Marinas	12	7 147	1 698	468	109	8.0	2.5
713930	Marinas	12	7 147	1 698	468	109	8.0	2.5
71394	Fitness & recreational sports centers	29	14 086	4 358	1 108	515	13.9	6.0
713940	Fitness & recreational sports centers	29	14 086	4 358	1 108	515	13.9	6.0
71395	Bowling centers	5	4 500	1 519	370	148	—	—
713950	Bowling centers	5	4 500	1 519	370	148	—	—
71399	All other amusement & recreation industries	18	3 259	819	171	84	33.4	14.7
713990	All other amusement & recreation industries	18	3 259	819	171	84	33.4	14.7
<b>SAN LUIS OBISPO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>67</b>	<b>33 474</b>	<b>11 182</b>	<b>2 947</b>	<b>789</b>	<b>36.5</b>	<b>6.8</b>
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
71151	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
711510	Independent artists, writers, & performers	10	5 844	3 105	1 306	37	53.1	8.8
713	Amusement, gambling, & recreation industries	48	23 876	6 731	1 430	717	34.0	4.7
7139	Other amusement & recreation services	43	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 817	3 530	702	232	12.7	.1
713910	Golf courses & country clubs	10	11 817	3 530	702	232	12.7	.1
71394	Fitness & recreational sports centers	18	5 975	1 890	421	341	60.1	7.7
713940	Fitness & recreational sports centers	18	5 975	1 890	421	341	60.1	7.7
71399	All other amusement & recreation industries	8	2 404	389	118	56	70.6	12.0
713990	All other amusement & recreation industries	8	2 404	389	118	56	70.6	12.0
<b>SAN MATEO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>180</b>	<b>179 307</b>	<b>66 919</b>	<b>14 085</b>	<b>3 190</b>	<b>17.0</b>	<b>8.5</b>
711	Performing arts, spectator sports, & related industries	81	60 001	21 542	4 311	795	33.3	12.1
7111	Performing arts companies	13	13 484	2 473	503	142	66.0	25.2
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	34	D	D	D	f	D	D
71121	Spectator sports	34	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	e	D	D
711219	Other spectator sports	31	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	8 795	1 802	390	80	9.1	34.9
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
7115	Independent artists, writers, & performers	24	4 113	1 301	305	35	80.7	.5
71151	Independent artists, writers, & performers	24	4 113	1 301	305	35	80.7	.5
711510	Independent artists, writers, & performers	24	4 113	1 301	305	35	80.7	.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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN MATEO COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries . . . . .	96	118 236	44 971	9 682	2 388	8.7	6.4
7131	Amusement parks & arcades . . . . .	3	D	D	D	b	D	D
71312	Amusement arcades . . . . .	3	D	D	D	b	D	D
713120	Amusement arcades . . . . .	3	D	D	D	b	D	D
7132	Gambling industries . . . . .	5	D	D	D	e	D	D
71329	Other gambling industries . . . . .	5	D	D	D	e	D	D
713290	Other gambling industries . . . . .	5	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation . . . . .	5	D	D	D	e	D	D
7139	Other amusement & recreation services . . . . .	88	D	D	D	g	D	D
71391	Golf courses & country clubs . . . . .	4	6 548	1 479	360	94	4.2	—
713910	Golf courses & country clubs . . . . .	4	6 548	1 479	360	94	4.2	—
71394	Fitness & recreational sports centers . . . . .	49	44 247	14 181	3 517	1 323	11.0	14.1
713940	Fitness & recreational sports centers . . . . .	49	44 247	14 181	3 517	1 323	11.0	14.1
71395	Bowling centers . . . . .	9	8 345	3 364	783	237	—	6.9
713950	Bowling centers . . . . .	9	8 345	3 364	783	237	—	6.9
71399	All other amusement & recreation industries . . . . .	23	D	D	D	c	D	D
713990	All other amusement & recreation industries . . . . .	23	D	D	D	c	D	D
7139904	Miniature golf courses . . . . .	2	D	D	D	b	D	D
<b>SANTA BARBARA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>129</b>	<b>128 465</b>	<b>45 362</b>	<b>10 678</b>	<b>1 768</b>	<b>9.8</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries . . . . .	70	43 032	24 900	5 610	184	17.1	1.5
7111	Performing arts companies . . . . .	6	1 350	785	319	9	41.0	1.5
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
7113	Promoters of performing arts, sports, & similar events . . . . .	4	D	D	D	a	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
7115	Independent artists, writers, & performers . . . . .	51	29 183	15 919	4 020	100	19.3	2.1
71151	Independent artists, writers, & performers . . . . .	51	29 183	15 919	4 020	100	19.3	2.1
711510	Independent artists, writers, & performers . . . . .	51	29 183	15 919	4 020	100	19.3	2.1
713	Amusement, gambling, & recreation industries . . . . .	59	85 433	20 462	5 068	1 584	6.1	1.7
7132	Gambling industries . . . . .	1	D	D	D	f	D	D
7139	Other amusement & recreation services . . . . .	55	D	D	D	f	D	D
71391	Golf courses & country clubs . . . . .	12	18 190	5 263	1 306	272	3.8	.6
713910	Golf courses & country clubs . . . . .	12	18 190	5 263	1 306	272	3.8	.6
71394	Fitness & recreational sports centers . . . . .	20	12 255	3 595	807	525	14.6	5.7
713940	Fitness & recreational sports centers . . . . .	20	12 255	3 595	807	525	14.6	5.7
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 . . . . .	17	D	D	D	b	D	D
713990	All other amusement & recreation industries . . . . .	17	D	D	D	b	D	D
<b>SANTA CLARA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>284</b>	<b>425 144</b>	<b>150 415</b>	<b>36 673</b>	<b>7 977</b>	<b>20.1</b>	<b>3.3</b>
711	Performing arts, spectator sports, & related industries . . . . .	86	D	D	D	f	D	D
7111	Performing arts companies . . . . .	14	12 891	2 960	671	116	19.9	.2
71111	Theater companies & dinner theaters . . . . .	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters . . . . .	4	D	D	D	b	D	D
71113	Musical groups & artists . . . . .	6	5 851	1 141	206	15	33.3	—
711130	Musical groups & artists . . . . .	6	5 851	1 141	206	15	33.3	—
7111309	Other music groups & artists . . . . .	5	D	D	D	a	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 . . . . .	13	51 343	35 524	12 316	148	.8	.1
71121	Spectator sports . . . . .	13	51 343	35 524	12 316	148	.8	.1
7112119	Other professional sports clubs . . . . .	3	D	D	D	c	D	D
711219	Other spectator sports . . . . .	8	D	D	D	b	D	D
7112191	Professional athletes . . . . .	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	15	39 498	4 667	750	163	55.3	.2
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	4	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	11	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	11	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures . . . . .	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
7115	Independent artists, writers, & performers . . . . .	38	16 188	9 421	1 483	129	33.5	8.8
71151	Independent artists, writers, & performers . . . . .	38	16 188	9 421	1 483	129	33.5	8.8
711510	Independent artists, writers, & performers . . . . .	38	16 188	9 421	1 483	129	33.5	8.8
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
71212	Historical sites . . . . .	1	D	D	D	b	D	D
712120	Historical sites . . . . .	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTA CLARA COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	194	297 807	96 242	21 115	7 322	18.1	4.1
7131	Amusement parks & arcades .....	11	D	D	D	g	D	D
71311	Amusement & theme parks .....	3	D	D	D	g	D	D
713110	Amusement & theme parks .....	3	D	D	D	g	D	D
7131102	Amusement parks (except waterparks) .....	2	D	D	D	g	D	D
71312	Amusement arcades .....	8	D	D	D	c	D	D
713120	Amusement arcades .....	8	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 .....	179	D	D	D	h	D	D
71391	Golf courses & country clubs .....	18	44 713	16 584	3 655	768	6.5	—
713910	Golf courses & country clubs .....	18	44 713	16 584	3 655	768	6.5	—
71394	Fitness & recreational sports centers .....	92	96 073	28 995	6 828	2 585	14.8	8.1
713940	Fitness & recreational sports centers .....	92	96 073	28 995	6 828	2 585	14.8	8.1
7139405	Roller skating rinks .....	6	2 753	751	202	145	49.3	10.1
71395	Bowling centers .....	15	14 304	5 378	1 214	404	1.3	6.6
713950	Bowling centers .....	15	14 304	5 378	1 214	404	1.3	6.6
71399	All other amusement & recreation industries .....	49	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	49	D	D	D	e	D	D
7139904	Miniature golf courses .....	9	5 184	1 013	290	122	20.1	.5
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
<b>SANTA CRUZ COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>74</b>	<b>68 022</b>	<b>22 255</b>	<b>5 027</b>	<b>1 834</b>	<b>18.3</b>	<b>2.8</b>
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	c	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 .....	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	55	59 023	20 145	4 642	1 685	14.1	2.6
7131	Amusement parks & arcades .....	2	D	D	D	f	D	D
71311	Amusement & theme parks .....	1	D	D	D	f	D	D
713110	Amusement & theme parks .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	50	D	D	D	g	D	D
71391	Golf courses & country clubs .....	9	17 217	4 999	1 112	298	6.9	.2
713910	Golf courses & country clubs .....	9	17 217	4 999	1 112	298	6.9	.2
71394	Fitness & recreational sports centers .....	32	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	32	D	D	D	f	D	D
<b>SHASTA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>42</b>	<b>22 266</b>	<b>5 722</b>	<b>973</b>	<b>460</b>	<b>21.2</b>	<b>8.5</b>
713	Amusement, gambling, & recreation industries .....	33	19 808	4 956	882	416	20.7	7.1
7139	Other amusement & recreation services .....	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	3 417	1 014	222	186	55.9	—
713940	Fitness & recreational sports centers .....	9	3 417	1 014	222	186	55.9	—
<b>SISKIYOU COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>7 363</b>	<b>2 238</b>	<b>652</b>	<b>314</b>	<b>45.1</b>	<b>4.9</b>
713	Amusement, gambling, & recreation industries .....	17	D	D	D	e	D	D
7139	Other amusement & recreation services .....	16	D	D	D	e	D	D
<b>SOLANO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>65</b>	<b>66 252</b>	<b>13 338</b>	<b>3 168</b>	<b>1 084</b>	<b>9.3</b>	<b>6.1</b>
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
713	Amusement, gambling, & recreation industries .....	57	D	D	D	g	D	D
7131	Amusement parks & arcades .....	8	D	D	D	c	D	D
71311	Amusement & theme parks .....	3	D	D	D	c	D	D
713110	Amusement & theme parks .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	48	D	D	D	f	D	D
71391	Golf courses & country clubs .....	4	5 928	1 399	321	87	17.8	23.3
713910	Golf courses & country clubs .....	4	5 928	1 399	321	87	17.8	23.3
71393	Marinas .....	8	D	D	D	b	D	D
713930	Marinas .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	23	12 552	4 613	1 101	487	4.4	13.4
713940	Fitness & recreational sports centers .....	23	12 552	4 613	1 101	487	4.4	13.4
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 .....	9	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SONOMA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>144</b>	<b>114 197</b>	<b>34 742</b>	<b>7 349</b>	<b>2 267</b>	<b>28.9</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries	51	D	D	D	e	D	D
7111	Performing arts companies	7	8 894	2 660	192	35	14.5	—
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	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	9	27 384	4 232	600	120	44.0	.1
71121	Spectator sports	9	27 384	4 232	600	120	44.0	.1
711212	Racetracks	3	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
71151	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
711510	Independent artists, writers, & performers	25	9 452	3 699	987	63	31.6	12.0
713	Amusement, gambling, & recreation industries	92	64 492	23 256	5 407	1 954	24.4	4.9
7131	Amusement parks & arcades	6	3 770	922	190	101	5.8	1.2
7139	Other amusement & recreation services	81	58 106	20 982	4 982	1 801	24.0	5.3
71391	Golf courses & country clubs	17	24 742	9 083	2 339	525	10.1	1.4
713910	Golf courses & country clubs	17	24 742	9 083	2 339	525	10.1	1.4
71394	Fitness & recreational sports centers	39	23 609	9 135	2 044	1 021	30.3	5.3
713940	Fitness & recreational sports centers	39	23 609	9 135	2 044	1 021	30.3	5.3
71395	Bowling centers	4	2 916	1 199	291	137	—	22.6
713950	Bowling centers	4	2 916	1 199	291	137	—	22.6
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	2 815	648	141	35	14.6	27.6
<b>STANISLAUS COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>81</b>	<b>33 542</b>	<b>9 028</b>	<b>1 937</b>	<b>989</b>	<b>30.6</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries	14	2 190	666	74	29	65.2	10.6
713	Amusement, gambling, & recreation industries	67	31 352	8 362	1 863	960	28.1	2.8
7131	Amusement parks & arcades	6	5 017	1 055	212	140	12.8	6.4
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	10 038	3 648	848	499	25.4	4.8
713940	Fitness & recreational sports centers	31	10 038	3 648	848	499	25.4	4.8
71395	Bowling centers	3	3 101	1 256	341	114	—	—
713950	Bowling centers	3	3 101	1 256	341	114	—	—
71399	All other amusement & recreation industries	16	7 979	1 047	225	122	44.2	.6
713990	All other amusement & recreation industries	16	7 979	1 047	225	122	44.2	.6
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
<b>SUTTER COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>21</b>	<b>7 398</b>	<b>2 007</b>	<b>453</b>	<b>204</b>	<b>21.8</b>	<b>10.0</b>
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
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
<b>TEHAMA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>11</b>	<b>2 149</b>	<b>455</b>	<b>95</b>	<b>57</b>	<b>55.5</b>	<b>4.4</b>
<b>TRINITY COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>4</b>	<b>2 080</b>	<b>466</b>	<b>67</b>	<b>16</b>	<b>48.3</b>	<b>—</b>
713	Amusement, gambling, & recreation industries	4	2 080	466	67	16	48.3	—
7139	Other amusement & recreation services	4	2 080	466	67	16	48.3	—
<b>TULARE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>41</b>	<b>67 574</b>	<b>7 227</b>	<b>1 315</b>	<b>514</b>	<b>7.4</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	65 991	6 947	1 284	490	6.2	2.9
7132	Gambling industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	13	4 745	1 206	217	189	33.4	33.7
713940	Fitness & recreational sports centers	13	4 745	1 206	217	189	33.4	33.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TUOLUMNE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>24</b>	<b>54 107</b>	<b>6 011</b>	<b>1 936</b>	<b>664</b>	<b>9.0</b>	<b>.5</b>
713	Amusement, gambling, & recreation industries	22	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	f	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	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
<b>VENTURA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>214</b>	<b>149 282</b>	<b>55 289</b>	<b>11 596</b>	<b>2 717</b>	<b>15.3</b>	<b>9.1</b>
711	Performing arts, spectator sports, & related industries	97	D	D	D	f	D	D
7111	Performing arts companies	21	6 885	2 317	414	158	16.0	6.2
71113	Musical groups & artists	11	4 592	1 491	248	41	7.1	.7
711130	Musical groups & artists	11	4 592	1 491	248	41	7.1	.7
7111309	Other music groups & artists	11	4 592	1 491	248	41	7.1	.7
7115	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
71151	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
711510	Independent artists, writers, & performers	58	46 926	23 314	4 694	297	8.8	16.0
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	115	89 525	28 232	6 238	2 180	16.1	6.2
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement parks & arcades	9	D	D	D	c	D	D
713120	Amusement parks & arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	103	D	D	D	g	D	D
71391	Golf courses & country clubs	21	40 949	14 144	3 048	865	3.3	—
713910	Golf courses & country clubs	21	40 949	14 144	3 048	865	3.3	—
71393	Marinas	13	9 336	2 138	512	86	14.3	14.3
713930	Marinas	13	9 336	2 138	512	86	14.3	14.3
71394	Fitness & recreational sports centers	37	22 107	7 395	1 612	779	32.8	14.1
713940	Fitness & recreational sports centers	37	22 107	7 395	1 612	779	32.8	14.1
7139405	Roller skating rinks	5	1 743	736	196	83	11.4	—
71395	Bowling centers	8	6 881	2 078	524	186	3.6	4.3
713950	Bowling centers	8	6 881	2 078	524	186	3.6	4.3
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
<b>YOLO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>30</b>	<b>54 725</b>	<b>15 054</b>	<b>3 412</b>	<b>838</b>	<b>7.2</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	51 168	13 661	3 121	811	4.0	.5
7132	Gambling industries	1	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
<b>YUBA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>11</b>	<b>4 892</b>	<b>686</b>	<b>128</b>	<b>58</b>	<b>29.9</b>	<b>10.1</b>
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ADELANTO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
<b>AGOURA HILLS, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	27	20 408	11 826	1 442	201	38.9	—
711	Performing arts, spectator sports, & related industries .....	16	14 482	10 005	1 062	20	43.0	—
7115	Independent artists, writers, & performers .....	9	9 032	6 438	301	12	10.0	—
71151	Independent artists, writers, & performers .....	9	9 032	6 438	301	12	10.0	—
711510	Independent artists, writers, & performers .....	9	9 032	6 438	301	12	10.0	—
713	Amusement, gambling, & recreation industries .....	11	5 926	1 821	380	181	29.0	—
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	3 403	1 128	243	110	19.4	—
713940	Fitness & recreational sports centers .....	5	3 403	1 128	243	110	19.4	—
<b>ALAMEDA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	24	95 777	53 930	5 376	583	5.9	3.5
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	c	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
711211	Sports teams & clubs .....	2	D	D	D	c	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
71393	Marinas .....	8	D	D	D	b	D	D
713930	Marinas .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	e	D	D
<b>ALBANY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	20	52 091	10 980	2 047	346	4.3	5.4
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	e	D	D
7112	Spectator sports .....	17	46 501	9 616	1 699	274	4.8	4.8
71121	Spectator sports .....	17	46 501	9 616	1 699	274	4.8	4.8
711212	Racetracks .....	1	D	D	D	c	D	D
711219	Other spectator sports .....	16	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	16	D	D	D	c	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
<b>ALHAMBRA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	15	4 826	1 424	277	103	32.4	7.3
711	Performing arts, spectator sports, & related industries .....	6	2 090	774	166	68	16.3	.5
713	Amusement, gambling, & recreation industries .....	9	2 736	650	111	35	44.8	12.4
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	5	1 546	316	72	21	65.9	15.2
713990	All other amusement & recreation industries .....	5	1 546	316	72	21	65.9	15.2
<b>ALTURAS, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>AMERICAN CANYON, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	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.**

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ANAHEIM, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>50</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>j</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries	23	D	D	D	f	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	f	D	D
71121	Spectator sports	7	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	5	4 948	1 396	274	100	28.4	49.2
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	27	D	D	D	j	D	D
7131	Amusement parks & arcades	4	D	D	D	j	D	D
71311	Amusement & theme parks	2	D	D	D	j	D	D
713110	Amusement & theme parks	2	D	D	D	j	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	15	D	D	D	e	D	D
713940	Fitness & recreational sports centers	15	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
<b>ANDERSON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>3</b>	<b>904</b>	<b>249</b>	<b>63</b>	<b>40</b>	<b>D</b>	<b>-</b>
<b>ANGELS CITY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>5</b>	<b>16 091</b>	<b>2 318</b>	<b>513</b>	<b>139</b>	<b>25.0</b>	<b>-</b>
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
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	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
<b>ANTIOCH, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>19</b>	<b>6 716</b>	<b>1 664</b>	<b>378</b>	<b>191</b>	<b>52.7</b>	<b>16.5</b>
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	3 686	938	224	139	77.9	-
713940	Fitness & recreational sports centers	9	3 686	938	224	139	77.9	-
<b>APPLE VALLEY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ARCADIA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>45</b>	<b>105 595</b>	<b>35 423</b>	<b>10 844</b>	<b>2 114</b>	<b>10.2</b>	<b>1.2</b>
711	Performing arts, spectator sports, & related industries	40	98 014	33 375	10 316	1 948	10.2	1.3
7112	Spectator sports	39	D	D	D	g	D	D
71121	Spectator sports	39	D	D	D	g	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	3	D	D	D	g	D	D
711219	Other spectator sports	36	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	36	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	7 581	2 048	528	166	10.9	-
7139	Other amusement & recreation services	5	7 581	2 048	528	166	10.9	-
<b>ARCATA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>7</b>	<b>4 396</b>	<b>1 683</b>	<b>378</b>	<b>165</b>	<b>30.4</b>	<b>.3</b>
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
<b>ARROYO GRANDE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.



**Table 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ARVIN, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>ATASCADERO, CA</b>								
71	Arts, entertainment, & recreation .....	5	1 920	529	129	81	5.5	23.4
713	Amusement, gambling, & recreation industries .....	5	1 920	529	129	81	5.5	23.4
7139	Other amusement & recreation services .....	5	1 920	529	129	81	5.5	23.4
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>ATHERTON, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ATWATER, CA</b>								
71	Arts, entertainment, & recreation .....	5	2 158	807	179	77	11.4	—
713	Amusement, gambling, & recreation industries .....	5	2 158	807	179	77	11.4	—
7139	Other amusement & recreation services .....	5	2 158	807	179	77	11.4	—
<b>AUBURN, CA</b>								
71	Arts, entertainment, & recreation .....	14	6 288	1 769	440	204	36.2	2.6
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	2 504	732	150	110	61.5	—
713940	Fitness & recreational sports centers .....	6	2 504	732	150	110	61.5	—
<b>AVALON, CA</b>								
71	Arts, entertainment, & recreation .....	4	3 560	1 240	153	88	12.0	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
<b>AZUSA, CA</b>								
71	Arts, entertainment, & recreation .....	4	4 260	1 233	402	106	36.0	2.8
711	Performing arts, spectator sports, & related industries .....	3	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
<b>BAKERSFIELD, CA</b>								
71	Arts, entertainment, & recreation .....	50	35 626	10 600	2 451	1 027	29.8	3.8
711	Performing arts, spectator sports, & related industries .....	13	7 913	1 947	370	196	17.6	7.4
7111	Performing arts companies .....	4	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
7112	Spectator sports .....	6	D	D	D	b	D	D
71121	Spectator sports .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	37	27 713	8 653	2 081	831	33.3	2.7
7131	Amusement parks & arcades .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	32	D	D	D	f	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
71394	Fitness & recreational sports centers .....	14	9 694	3 324	832	380	33.2	—
713940	Fitness & recreational sports centers .....	14	9 694	3 324	832	380	33.2	—
71399	All other amusement & recreation industries .....	10	3 946	845	196	81	33.5	1.3
713990	All other amusement & recreation industries .....	10	3 946	845	196	81	33.5	1.3
<b>BALDWIN PARK, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>BANNING, CA</b>								
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
<b>BARSTOW, CA</b>								
71	Arts, entertainment, & recreation .....	3	426	175	44	18	D	9.6

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BEAUMONT, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>BELLFLOWER, CA</b>								
71	Arts, entertainment, & recreation .....	9	5 950	1 422	331	79	36.5	—
713	Amusement, gambling, & recreation industries .....	6	4 790	1 260	306	73	22.9	—
7139	Other amusement & recreation services .....	6	4 790	1 260	306	73	22.9	—
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	2	D	D	D	b	D	D
<b>BELL GARDENS, CA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	1	D	D	D	g	D	D
713290	Other gambling industries .....	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	3	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
<b>BELMONT, CA</b>								
71	Arts, entertainment, & recreation .....	5	1 737	463	100	49	64.0	—
<b>BENICIA, CA</b>								
71	Arts, entertainment, & recreation .....	9	1 796	234	47	22	15.4	22.0
713	Amusement, gambling, & recreation industries .....	6	1 656	217	45	21	8.8	23.4
7139	Other amusement & recreation services .....	6	1 656	217	45	21	8.8	23.4
<b>BERKELEY, CA</b>								
71	Arts, entertainment, & recreation .....	38	25 410	6 624	1 976	447	22.9	19.8
711	Performing arts, spectator sports, & related industries .....	24	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	e	D	D
<b>BEVERLY HILLS, CA</b>								
71	Arts, entertainment, & recreation .....	573	975 144	551 679	115 290	2 856	9.6	6.0
711	Performing arts, spectator sports, & related industries .....	555	956 401	547 547	114 511	2 633	9.5	5.8
7111	Performing arts companies .....	101	97 034	39 130	4 829	386	26.1	16.6
71111	Theater companies & dinner theaters .....	14	4 523	2 044	766	53	27.4	5.0
711110	Theater companies & dinner theaters .....	14	4 523	2 044	766	53	27.4	5.0
71113	Musical groups & artists .....	71	83 131	31 163	2 965	276	23.8	16.9
711130	Musical groups & artists .....	71	83 131	31 163	2 965	276	23.8	16.9
7111301	Symphony orchestras & chamber music organizations .....	5	2 807	1 921	—	—	100.0	—
7111309	Other music groups & artists .....	66	80 324	29 242	2 965	276	21.2	17.5
71119	Other performing arts companies .....	13	D	D	D	a	D	D
711190	Other performing arts companies .....	13	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	13	D	D	D	a	D	D
7112	Spectator sports .....	7	10 423	5 243	649	76	19.2	38.0
71121	Spectator sports .....	7	10 423	5 243	649	76	19.2	38.0
711219	Other spectator sports .....	6	D	D	D	b	D	D
7112191	Professional athletes .....	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	25	18 797	8 409	1 185	62	11.6	9.9
71132	Promoters of performing arts, sports, & similar events w/o facil .....	21	17 813	8 005	1 176	59	11.8	9.0
711320	Promoters of performing arts, sports, & similar events w/o facil .....	21	17 813	8 005	1 176	59	11.8	9.0
7114	Agents/managers for artists, athletes, & other public figures .....	84	479 948	248 787	61 476	1 668	7.1	1.7
71141	Agents/managers for artists, athletes, & other public figures .....	84	479 948	248 787	61 476	1 668	7.1	1.7
711410	Agents/managers for artists, athletes, & other public figures .....	84	479 948	248 787	61 476	1 668	7.1	1.7
7115	Independent artists, writers, & performers .....	338	350 199	245 978	46 372	441	7.8	7.2
71151	Independent artists, writers, & performers .....	338	350 199	245 978	46 372	441	7.8	7.2
711510	Independent artists, writers, & performers .....	338	350 199	245 978	46 372	441	7.8	7.2

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BEVERLY HILLS, CA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	b	D	D
71329	Other gambling industries .....	1	D	D	D	b	D	D
713290	Other gambling industries .....	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	3 162	1 018	263	119	22.7	77.3
713940	Fitness & recreational sports centers .....	8	3 162	1 018	263	119	22.7	77.3
71399	All other amusement & recreation industries .....	5	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	a	D	D
	<b>BIG BEAR LAKE, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>19 216</b>	<b>5 714</b>	<b>2 420</b>	<b>428</b>	<b>8.1</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7139	Other amusement & recreation services .....	9	D	D	D	e	D	D
	<b>BISHOP, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>2 998</b>	<b>742</b>	<b>140</b>	<b>44</b>	<b>50.4</b>	<b>22.1</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
	<b>BLYTHE, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>BRAWLEY, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>BREA, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	4 223	1 543	367	106	5.7	—
7139	Other amusement & recreation services .....	4	4 223	1 543	367	106	5.7	—
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
	<b>BRENTWOOD, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
	<b>BUELLTON, CA *</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>BUENA PARK, CA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>157 278</b>	<b>61 387</b>	<b>11 861</b>	<b>3 603</b>	<b>1.9</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	c	D	D
7111	Performing arts companies .....	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	c	D	D
7111103	Dinner theaters .....	1	D	D	D	c	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 .....	8	D	D	D	h	D	D
7131	Amusement parks & arcades .....	1	D	D	D	h	D	D
71311	Amusement & theme parks .....	1	D	D	D	h	D	D
713110	Amusement & theme parks .....	1	D	D	D	h	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	h	D	D
7139	Other amusement & recreation services .....	7	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
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BURBANK, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>167</b>	<b>295 960</b>	<b>190 201</b>	<b>33 554</b>	<b>1 831</b>	<b>6.4</b>	<b>5.1</b>
711	Performing arts, spectator sports, & related industries	146	270 417	178 890	30 704	1 342	6.0	4.8
7111	Performing arts companies	19	38 445	29 581	5 005	535	3.1	2.4
71111	Theater companies & dinner theaters	8	31 039	26 029	4 589	505	.7	2.9
711110	Theater companies & dinner theaters	8	31 039	26 029	4 589	505	.7	2.9
7111102	Theater companies	7	D	D	D	e	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	4	D	D	D	a	D	D
711190	Other performing arts companies	4	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	4	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	6	18 140	4 654	1 266	88	2.0	52.4
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
7114	Agents/managers for artists, athletes, & other public figures	9	14 447	7 372	1 943	236	—	6.7
71141	Agents/managers for artists, athletes, & other public figures	9	14 447	7 372	1 943	236	—	6.7
711410	Agents/managers for artists, athletes, & other public figures	9	14 447	7 372	1 943	236	—	6.7
7115	Independent artists, writers, & performers	108	197 822	137 062	22 431	471	6.9	.7
71151	Independent artists, writers, & performers	108	197 822	137 062	22 431	471	6.9	.7
711510	Independent artists, writers, & performers	108	197 822	137 062	22 431	471	6.9	.7
713	Amusement, gambling, & recreation industries	21	25 543	11 311	2 850	489	11.0	8.4
7131	Amusement parks & arcades	4	D	D	D	e	D	D
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	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	3 957	893	200	92	11.1	12.3
713940	Fitness & recreational sports centers	6	3 957	893	200	92	11.1	12.3
71395	Bowling centers	1	D	D	D	b	D	D
713950	Bowling centers	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
<b>BURLINGAME, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>18</b>	<b>17 007</b>	<b>3 010</b>	<b>694</b>	<b>246</b>	<b>54.6</b>	<b>19.2</b>
711	Performing arts, spectator sports, & related industries	10	9 701	1 254	289	71	76.0	19.7
7111	Performing arts companies	4	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	b	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
713	Amusement, gambling, & recreation industries	8	7 306	1 756	405	175	26.3	18.5
7139	Other amusement & recreation services	7	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
<b>CALABASAS, CA *</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>39</b>	<b>10 658</b>	<b>5 243</b>	<b>484</b>	<b>37</b>	<b>58.1</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries	36	9 709	4 997	473	36	56.9	2.3
7111	Performing arts companies	6	1 439	471	24	3	92.4	—
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	25	7 699	4 186	324	25	50.9	2.5
71151	Independent artists, writers, & performers	25	7 699	4 186	324	25	50.9	2.5
711510	Independent artists, writers, & performers	25	7 699	4 186	324	25	50.9	2.5
<b>CALEXICO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CALIFORNIA CITY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>4</b>	<b>847</b>	<b>83</b>	<b>16</b>	<b>9</b>	<b>95.6</b>	<b>4.4</b>
<b>CALIMESA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>CALISTOGA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CAMARILLO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	16	12 571	3 081	548	194	8.0	21.9
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	8 931	2 556	443	163	4.3	4.7
7139	Other amusement & recreation services .....	9	8 931	2 556	443	163	4.3	4.7
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 .....	3	1 647	458	71	52	D	25.4
713940	Fitness & recreational sports centers .....	3	1 647	458	71	52	D	25.4
<b>CAMPBELL, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	5 823	1 701	186	107	10.8	4.8
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	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 .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>CANYON LAKE, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>CAPITOLA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	c	D	D
7139	Other amusement & recreation services .....	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
<b>CARLSBAD, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	14	15 938	4 000	872	204	19.5	.7
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	b	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
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 .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>CARMEL-BY-THE-SEA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	8	3 206	982	209	110	38.4	8.4
713	Amusement, gambling, & recreation industries .....	5	1 838	669	140	77	59.8	14.6
7139	Other amusement & recreation services .....	5	1 838	669	140	77	59.8	14.6
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>CARPINTERIA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	623	132	34	24	79.8	—
<b>CARSON, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	3 955	677	144	60	25.2	2.2
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>CATHEDRAL CITY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	46 779	12 259	7 748	570	.5	16.7
713	Amusement, gambling, & recreation industries .....	7	46 779	12 259	7 748	570	.5	16.7
7132	Gambling industries .....	2	D	D	D	e	D	D
71329	Other gambling industries .....	2	D	D	D	e	D	D
713290	Other gambling industries .....	2	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	2	D	D	D	e	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
<b>CERES, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CERRITOS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>8</b>	<b>9 308</b>	<b>2 000</b>	<b>452</b>	<b>202</b>	<b>2.3</b>	<b>14.4</b>
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	5 291	936	225	129	—	—
713940	Fitness & recreational sports centers	3	5 291	936	225	129	—	—
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
<b>CHICO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>23</b>	<b>13 284</b>	<b>4 180</b>	<b>847</b>	<b>479</b>	<b>24.5</b>	<b>3.1</b>
711	Performing arts, spectator sports, & related industries	5	2 088	699	94	40	98.1	1.9
713	Amusement, gambling, & recreation industries	18	11 196	3 481	753	439	10.8	3.3
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	e	D	D
713940	Fitness & recreational sports centers	11	D	D	D	e	D	D
<b>CHINO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>9</b>	<b>11 244</b>	<b>3 350</b>	<b>738</b>	<b>275</b>	<b>5.4</b>	<b>2.9</b>
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	4 324	1 335	285	140	—	—
713940	Fitness & recreational sports centers	4	4 324	1 335	285	140	—	—
<b>CHINO HILLS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	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
<b>CHULA VISTA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>26</b>	<b>27 128</b>	<b>6 649</b>	<b>1 269</b>	<b>408</b>	<b>15.0</b>	<b>31.4</b>
711	Performing arts, spectator sports, & related industries	6	6 211	1 040	265	42	9.3	84.3
7115	Independent artists, writers, & performers	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	20 917	5 609	1 004	366	16.7	15.7
7131	Amusement parks & arcades	6	4 615	1 412	78	57	64.4	1.3
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	5 674	1 834	376	132	1.5	14.6
713940	Fitness & recreational sports centers	6	5 674	1 834	376	132	1.5	14.6
<b>CLAREMONT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>10</b>	<b>12 390</b>	<b>4 359</b>	<b>821</b>	<b>278</b>	<b>2.3</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries	6	4 873	1 865	258	102	4.8	—
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	7 517	2 494	563	176	.7	—
7139	Other amusement & recreation services	4	7 517	2 494	563	176	.7	—
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
<b>CLAYTON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>4</b>	<b>2 118</b>	<b>547</b>	<b>2</b>	<b>2</b>	<b>—</b>	<b>56.2</b>
713	Amusement, gambling, & recreation industries	4	2 118	547	2	2	—	56.2
7139	Other amusement & recreation services	4	2 118	547	2	2	—	56.2
<b>CLEARLAKE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLOVERDALE, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CLOVIS, CA</b>								
71	Arts, entertainment, & recreation .....	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>COLTON, CA</b>								
71	Arts, entertainment, & recreation .....	7	11 198	1 140	8	10	52.4	8.5
711	Performing arts, spectator sports, & related industries .....	3	10 926	1 085	—	—	D	8.4
7113	Promoters of performing arts, sports, & similar events .....	3	10 926	1 085	—	—	D	8.4
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	10 926	1 085	—	—	D	8.4
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	10 926	1 085	—	—	D	8.4
<b>COLUSA, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>COMMERCE, CA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	1	D	D	D	g	D	D
713290	Other gambling industries .....	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>COMPTON, CA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	1	D	D	D	g	D	D
713290	Other gambling industries .....	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
<b>CONCORD, CA</b>								
71	Arts, entertainment, & recreation .....	15	12 548	4 300	1 159	426	9.3	21.1
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	6	7 129	2 971	781	274	8.9	36.4
713940	Fitness & recreational sports centers .....	6	7 129	2 971	781	274	8.9	36.4
<b>CORCORAN, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CORNING, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CORONA, CA</b>								
71	Arts, entertainment, & recreation .....	18	14 523	3 313	638	230	29.8	14.5
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	3 785	797	150	76	—	13.3
713940	Fitness & recreational sports centers .....	3	3 785	797	150	76	—	13.3
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CORONADO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>3 519</b>	<b>435</b>	<b>88</b>	<b>24</b>	<b>46.7</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	a	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	a	D	D
<b>CORTE MADERA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>5 928</b>	<b>1 168</b>	<b>276</b>	<b>72</b>	<b>69.1</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	2 550	340	47	7	81.3	—
713	Amusement, gambling, & recreation industries .....	7	3 378	828	229	65	60.0	—
7139	Other amusement & recreation services .....	6	D	D	D	b	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
<b>COSTA MESA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>37</b>	<b>35 113</b>	<b>11 685</b>	<b>1 952</b>	<b>686</b>	<b>23.0</b>	<b>10.4</b>
711	Performing arts, spectator sports, & related industries .....	13	9 524	3 762	293	59	54.9	4.6
7111	Performing arts companies .....	2	D	D	D	a	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	24	25 589	7 923	1 659	627	11.1	12.5
7139	Other amusement & recreation services .....	22	D	D	D	f	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 .....	11	10 853	3 768	768	353	6.5	21.0
713940	Fitness & recreational sports centers .....	11	10 853	3 768	768	353	6.5	21.0
71399	All other amusement & recreation industries .....	4	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	a	D	D
<b>COTATI, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>3 530</b>	<b>1 486</b>	<b>305</b>	<b>132</b>	<b>73.4</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
<b>COVINA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>5 485</b>	<b>1 826</b>	<b>409</b>	<b>131</b>	<b>51.7</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71395	Bowling centers .....	2	D	D	D	b	D	D
713950	Bowling centers .....	2	D	D	D	b	D	D
<b>CRESCENT CITY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
<b>CULVER CITY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>80</b>	<b>67 221</b>	<b>37 664</b>	<b>8 063</b>	<b>174</b>	<b>3.7</b>	<b>4.5</b>
711	Performing arts, spectator sports, & related industries .....	72	62 673	36 911	7 879	103	3.8	4.5
7111	Performing arts companies .....	9	D	D	D	a	D	D
71113	Musical groups & artists .....	6	D	D	D	a	D	D
711130	Musical groups & artists .....	6	D	D	D	a	D	D
7111309	Other music groups & artists .....	6	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	5	4 406	553	133	15	—	—
71141	Agents/managers for artists, athletes, & other public figures .....	5	4 406	553	133	15	—	—
711410	Agents/managers for artists, athletes, & other public figures .....	5	4 406	553	133	15	—	—
7115	Independent artists, writers, & performers .....	57	52 920	34 194	7 267	70	3.4	5.3
71151	Independent artists, writers, & performers .....	57	52 920	34 194	7 267	70	3.4	5.3
711510	Independent artists, writers, & performers .....	57	52 920	34 194	7 267	70	3.4	5.3
713	Amusement, gambling, & recreation industries .....	8	4 548	753	184	71	2.8	4.7
7139	Other amusement & recreation services .....	8	4 548	753	184	71	2.8	4.7
71394	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CUPERTINO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>5 546</b>	<b>1 447</b>	<b>365</b>	<b>114</b>	<b>4.0</b>	<b>17.0</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
<b>CYPRESS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>66 260</b>	<b>25 552</b>	<b>5 832</b>	<b>882</b>	<b>3.2</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	e	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 .....	1	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	f	D	D
7132	Gambling industries .....	1	D	D	D	f	D	D
71329	Other gambling industries .....	1	D	D	D	f	D	D
713290	Other gambling industries .....	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>DALY CITY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>12 519</b>	<b>3 867</b>	<b>979</b>	<b>394</b>	<b>9.6</b>	<b>11.6</b>
713	Amusement, gambling, & recreation industries .....	12	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	6 713	1 892	545	252	10.4	21.7
713940	Fitness & recreational sports centers .....	7	6 713	1 892	545	252	10.4	21.7
71395	Bowling centers .....	2	D	D	D	c	D	D
713950	Bowling centers .....	2	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	a	D	D
<b>DANA POINT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>17 270</b>	<b>2 776</b>	<b>457</b>	<b>120</b>	<b>7.1</b>	<b>8.7</b>
711	Performing arts, spectator sports, & related industries .....	4	1 684	347	81	12	—	78.7
713	Amusement, gambling, & recreation industries .....	10	15 586	2 429	376	108	7.9	1.1
7139	Other amusement & recreation services .....	10	15 586	2 429	376	108	7.9	1.1
71393	Marinas .....	2	D	D	D	b	D	D
713930	Marinas .....	2	D	D	D	b	D	D
<b>DANVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>20 185</b>	<b>6 932</b>	<b>1 592</b>	<b>801</b>	<b>3.2</b>	<b>8.7</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	f	D	D
7139	Other amusement & recreation services .....	8	D	D	D	f	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
71394	Fitness & recreational sports centers .....	4	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	f	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
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
<b>DAVIS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>5 849</b>	<b>1 806</b>	<b>502</b>	<b>171</b>	<b>39.8</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>DELANO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DEL MAR, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	14	32 197	11 380	600	162	6.3	3.5
711	Performing arts, spectator sports, & related industries .....	7	28 975	10 523	415	105	1.5	1.8
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	3 222	857	185	57	49.8	19.6
7139	Other amusement & recreation services .....	7	3 222	857	185	57	49.8	19.6
71394	Fitness & recreational sports centers .....	4	1 399	481	88	26	65.8	34.2
713940	Fitness & recreational sports centers .....	4	1 399	481	88	26	65.8	34.2
<b>DESERT HOT SPRINGS, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	D	D	D	a	D	D
<b>DIAMOND BAR, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	7 263	1 555	379	148	7.4	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>DINUBA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>DIXON, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	D	D	D	b	D	D
<b>DOWNEY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	10	6 641	2 024	447	169	20.5	8.5
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
<b>DUARTE, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	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
<b>DUBLIN, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	6	3 299	967	261	74	3.5	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>EL CAJON, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	15	10 991	2 796	673	270	18.3	—
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	12	7 593	2 080	521	207	26.5	—
71394	Fitness & recreational sports centers .....	6	3 560	1 402	361	142	9.8	—
713940	Fitness & recreational sports centers .....	6	3 560	1 402	361	142	9.8	—
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
<b>EL CENTRO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	1 104	364	83	58	71.3	28.7
<b>EL CERRITO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	a	D	D
<b>EL MONTE, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	1 387	497	105	33	16.9	—
<b>EL PASO DE ROBLES (PASO ROBLES), CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	1 107	341	80	50	D	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>EL SEGUNDO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>17 974</b>	<b>3 893</b>	<b>947</b>	<b>252</b>	<b>.8</b>	<b>24.8</b>
711	Performing arts, spectator sports, & related industries .....	4	9 780	1 469	380	45	—	45.5
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	c	D	D
<b>EMERYVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>21 543</b>	<b>7 624</b>	<b>1 979</b>	<b>490</b>	<b>3.0</b>	<b>2.4</b>
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
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	e	D	D
7132	Gambling industries .....	1	D	D	D	e	D	D
71329	Other gambling industries .....	1	D	D	D	e	D	D
713290	Other gambling industries .....	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>ENCINITAS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>23</b>	<b>9 891</b>	<b>2 861</b>	<b>820</b>	<b>163</b>	<b>48.7</b>	<b>2.6</b>
711	Performing arts, spectator sports, & related industries .....	12	6 038	1 690	561	42	50.1	—
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
<b>ESCALON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESCONDIDO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>20</b>	<b>17 885</b>	<b>4 678</b>	<b>1 318</b>	<b>413</b>	<b>19.4</b>	<b>6.8</b>
713	Amusement, gambling, & recreation industries .....	19	D	D	D	e	D	D
7139	Other amusement & recreation services .....	17	D	D	D	e	D	D
71391	Golf courses & country clubs .....	3	7 460	1 944	606	155	—	—
713910	Golf courses & country clubs .....	3	7 460	1 944	606	155	—	—
71394	Fitness & recreational sports centers .....	9	5 790	1 751	478	171	27.3	—
713940	Fitness & recreational sports centers .....	9	5 790	1 751	478	171	27.3	—
<b>EUREKA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>3 019</b>	<b>770</b>	<b>189</b>	<b>121</b>	<b>29.2</b>	<b>4.8</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>FAIRFAX, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>827</b>	<b>145</b>	<b>45</b>	<b>13</b>	<b>49.2</b>	<b>36.8</b>
<b>FAIRFIELD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>10 954</b>	<b>3 471</b>	<b>761</b>	<b>284</b>	<b>3.4</b>	<b>15.1</b>
713	Amusement, gambling, & recreation industries .....	14	10 954	3 471	761	284	3.4	15.1
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	3 814	1 659	361	126	5.9	.4
713940	Fitness & recreational sports centers .....	7	3 814	1 659	361	126	5.9	.4
<b>FILLMORE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FOLSOM, CA</b>								
71	Arts, entertainment, & recreation .....	8	4 637	1 484	396	136	20.9	1.3
713	Amusement, gambling, & recreation industries .....	8	4 637	1 484	396	136	20.9	1.3
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	3 409	1 118	300	112	17.2	1.7
713940	Fitness & recreational sports centers .....	5	3 409	1 118	300	112	17.2	1.7
<b>FONTANA, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>FORT BRAGG, CA</b>								
71	Arts, entertainment, & recreation .....	3	1 103	377	101	58	D	32.4
<b>FORTUNA, CA</b>								
71	Arts, entertainment, & recreation .....	4	921	297	68	33	63.6	—
<b>FOSTER CITY, CA</b>								
71	Arts, entertainment, & recreation .....	10	8 688	2 823	647	165	9.9	25.0
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	a	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	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
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
7139904	Miniature golf courses .....	1	D	D	D	b	D	D
<b>FOUNTAIN VALLEY, CA</b>								
71	Arts, entertainment, & recreation .....	11	19 092	5 677	1 341	611	1.8	2.6
713	Amusement, gambling, & recreation industries .....	11	19 092	5 677	1 341	611	1.8	2.6
7139	Other amusement & recreation services .....	11	19 092	5 677	1 341	611	1.8	2.6
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	7	6 848	2 872	689	383	5.2	7.3
713940	Fitness & recreational sports centers .....	7	6 848	2 872	689	383	5.2	7.3
71395	Bowling centers .....	1	D	D	D	b	D	D
713950	Bowling centers .....	1	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
<b>FREMONT, CA</b>								
71	Arts, entertainment, & recreation .....	27	25 350	7 754	1 800	782	17.9	10.0
713	Amusement, gambling, & recreation industries .....	26	D	D	D	f	D	D
7139	Other amusement & recreation services .....	23	23 297	7 220	1 695	709	11.3	10.9
71394	Fitness & recreational sports centers .....	14	18 227	5 402	1 276	531	4.1	13.5
713940	Fitness & recreational sports centers .....	14	18 227	5 402	1 276	531	4.1	13.5
71395	Bowling centers .....	4	2 890	1 209	295	117	11.4	2.6
713950	Bowling centers .....	4	2 890	1 209	295	117	11.4	2.6
71399	All other amusement & recreation industries .....	5	2 180	609	124	61	71.1	—
713990	All other amusement & recreation industries .....	5	2 180	609	124	61	71.1	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FRESNO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>63</b>	<b>50 329</b>	<b>13 342</b>	<b>2 696</b>	<b>1 118</b>	<b>18.1</b>	<b>10.2</b>
711	Performing arts, spectator sports, & related industries .....	22	11 330	1 788	319	111	44.3	13.9
7111	Performing arts companies .....	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	5	D	D	D	a	D	D
71121	Spectator sports .....	5	D	D	D	a	D	D
711219	Other spectator sports .....	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	41	38 999	11 554	2 377	1 007	10.5	9.1
7131	Amusement parks & arcades .....	9	D	D	D	c	D	D
71312	Amusement arcades .....	8	D	D	D	c	D	D
713120	Amusement arcades .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	29	D	D	D	f	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
71394	Fitness & recreational sports centers .....	12	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	10	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
<b>FULLERTON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>23 762</b>	<b>7 466</b>	<b>1 350</b>	<b>434</b>	<b>8.4</b>	<b>5.1</b>
711	Performing arts, spectator sports, & related industries .....	8	6 684	3 140	309	13	29.9	16.5
7111	Performing arts companies .....	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	9	17 078	4 326	1 041	421	—	.6
7139	Other amusement & recreation services .....	8	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
71394	Fitness & recreational sports centers .....	4	7 793	2 024	517	247	—	1.4
713940	Fitness & recreational sports centers .....	4	7 793	2 024	517	247	—	1.4
<b>GALT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>2 318</b>	<b>698</b>	<b>164</b>	<b>43</b>	<b>20.8</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>GARDENA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	f	D	D
7132	Gambling industries .....	1	D	D	D	f	D	D
71329	Other gambling industries .....	1	D	D	D	f	D	D
713290	Other gambling industries .....	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	4	3 236	1 285	319	85	42.1	—
71395	Bowling centers .....	2	D	D	D	b	D	D
713950	Bowling centers .....	2	D	D	D	b	D	D
<b>GARDEN GROVE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	4 523	1 476	330	104	29.9	5.7
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>GILROY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 639</b>	<b>527</b>	<b>117</b>	<b>75</b>	<b>42.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	1 639	527	117	75	42.0	—
7139	Other amusement & recreation services .....	4	1 639	527	117	75	42.0	—

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>GLENDALE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>70</b>	<b>54 574</b>	<b>18 949</b>	<b>3 024</b>	<b>583</b>	<b>16.6</b>	<b>1.9</b>
711	Performing arts, spectator sports, & related industries .....	52	36 082	14 580	2 050	234	6.6	1.3
7111	Performing arts companies .....	9	6 121	1 726	330	73	5.2	.3
71111	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
71113	Musical groups & artists .....	5	D	D	D	a	D	D
711130	Musical groups & artists .....	5	D	D	D	a	D	D
7111309	Other music groups & artists .....	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	39	28 542	12 047	1 559	155	7.2	1.4
71151	Independent artists, writers, & performers .....	39	28 542	12 047	1 559	155	7.2	1.4
711510	Independent artists, writers, & performers .....	39	28 542	12 047	1 559	155	7.2	1.4
713	Amusement, gambling, & recreation industries .....	18	18 492	4 369	974	349	36.0	3.2
7139	Other amusement & recreation services .....	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	9 762	2 976	650	257	18.4	5.5
713940	Fitness & recreational sports centers .....	9	9 762	2 976	650	257	18.4	5.5
71399	All other amusement & recreation industries .....	6	5 823	761	181	46	81.4	1.0
713990	All other amusement & recreation industries .....	6	5 823	761	181	46	81.4	1.0
7139902	Concession operators of amusement devices & rides .....	2	D	D	D	a	D	D
<b>GLENDORA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>2 139</b>	<b>583</b>	<b>144</b>	<b>58</b>	<b>9.4</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	3	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
<b>GRAND TERRACE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>GRASS VALLEY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>4 709</b>	<b>1 032</b>	<b>269</b>	<b>112</b>	<b>55.8</b>	<b>28.2</b>
713	Amusement, gambling, & recreation industries .....	13	4 709	1 032	269	112	55.8	28.2
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>GREENFIELD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GROVER BEACH, CA *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>1 253</b>	<b>402</b>	<b>71</b>	<b>79</b>	<b>100.0</b>	<b>—</b>
<b>GUADALUPE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GUSTINE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HALF MOON BAY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>HANFORD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>2 368</b>	<b>459</b>	<b>77</b>	<b>83</b>	<b>11.6</b>	<b>—</b>
<b>HAWTHORNE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>794</b>	<b>141</b>	<b>30</b>	<b>16</b>	<b>18.5</b>	<b>77.7</b>
<b>HAYWARD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>9 035</b>	<b>2 542</b>	<b>633</b>	<b>204</b>	<b>46.0</b>	<b>2.4</b>
713	Amusement, gambling, & recreation industries .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 516	712	174	71	12.7	.5
713940	Fitness & recreational sports centers .....	5	2 516	712	174	71	12.7	.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HEALDSBURG, CA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>HEMET, CA</b>								
71	Arts, entertainment, & recreation .....	8	4 973	1 480	352	141	24.0	—
713	Amusement, gambling, & recreation industries .....	8	4 973	1 480	352	141	24.0	—
7139	Other amusement & recreation services .....	8	4 973	1 480	352	141	24.0	—
71394	Fitness & recreational sports centers .....	3	1 524	440	91	70	D	—
713940	Fitness & recreational sports centers .....	3	1 524	440	91	70	D	—
<b>HERMOSA BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	7	2 328	755	119	9	23.2	24.1
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	a	D	D
<b>HESPERIA, CA</b>								
71	Arts, entertainment, & recreation .....	4	1 490	594	143	39	16.5	12.6
<b>HIGHLAND, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HILLSBOROUGH, CA</b>								
71	Arts, entertainment, & recreation .....	3	1 230	478	93	20	D	—
<b>HOLLISTER, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HUNTINGTON BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	35	54 417	14 584	3 156	843	16.7	1.2
711	Performing arts, spectator sports, & related industries .....	8	11 437	3 847	688	47	30.8	.3
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
711219	Other spectator sports .....	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	4	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	1	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	1	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	27	42 980	10 737	2 468	796	13.0	1.4
7139	Other amusement & recreation services .....	25	D	D	D	f	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 .....	16	25 317	7 076	1 677	588	14.9	2.4
713940	Fitness & recreational sports centers .....	16	25 317	7 076	1 677	588	14.9	2.4
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>HUNTINGTON PARK, CA</b>								
71	Arts, entertainment, & recreation .....	4	4 232	1 199	450	124	—	28.0
713	Amusement, gambling, & recreation industries .....	4	4 232	1 199	450	124	—	28.0
<b>IMPERIAL, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>IMPERIAL BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>INDIAN WELLS, CA</b>								
71	Arts, entertainment, & recreation .....	4	25 643	6 007	1 595	292	.3	—
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	e	D	D
7139	Other amusement & recreation services .....	3	D	D	D	e	D	D
71391	Golf courses & country clubs .....	2	D	D	D	e	D	D
713910	Golf courses & country clubs .....	2	D	D	D	e	D	D

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<b>INDIO, CA</b>								
71	Arts, entertainment, & recreation .....	10	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	f	D	D
7132	Gambling industries .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>INDUSTRY, CA *</b>								
71	Arts, entertainment, & recreation .....	10	12 235	4 289	778	351	9.3	5.5
713	Amusement, gambling, & recreation industries .....	9	D	D	D	e	D	D
7139	Other amusement & recreation services .....	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	c	D	D
<b>INGLEWOOD, CA</b>								
71	Arts, entertainment, & recreation .....	33	393 652	118 826	30 118	2 581	.6	.6
711	Performing arts, spectator sports, & related industries .....	29	D	D	D	g	D	D
7111	Performing arts companies .....	1	D	D	D	a	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	D	D	D	a	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 .....	2	D	D	D	c	D	D
7112119	Other professional sports clubs .....	2	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	e	D	D
7112123	Horse racetrack operation .....	1	D	D	D	e	D	D
711219	Other spectator sports .....	18	D	D	D	e	D	D
7112192	Racing (except racetrack operation) .....	18	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
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 .....	4	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	1	D	D	D	g	D	D
713290	Other gambling industries .....	1	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>IONE, CA</b>								
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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>IRVINE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>45</b>	<b>68 634</b>	<b>16 325</b>	<b>3 733</b>	<b>954</b>	<b>5.1</b>	<b>7.3</b>
711	Performing arts, spectator sports, & related industries .....	18	24 600	4 190	1 001	56	5.2	—
7111	Performing arts companies .....	5	D	D	D	a	D	D
7112	Spectator sports .....	4	7 850	1 652	274	9	3.5	—
71121	Spectator sports .....	4	7 850	1 652	274	9	3.5	—
711219	Other spectator sports .....	4	7 850	1 652	274	9	3.5	—
7112192	Racing (except racetrack operation) .....	3	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	27	44 034	12 135	2 732	898	5.0	11.4
7131	Amusement parks & arcades .....	2	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
7139	Other amusement & recreation services .....	25	D	D	D	f	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
71394	Fitness & recreational sports centers .....	11	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	c	D	D
<b>JACKSON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>KERMAN, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>KINGSBURG, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LA CANADA FLINTRIDGE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>12 316</b>	<b>5 131</b>	<b>1 555</b>	<b>188</b>	<b>3.9</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	10	7 122	3 039	1 049	14	2.9	—
71151	Independent artists, writers, & performers .....	10	7 122	3 039	1 049	14	2.9	—
711510	Independent artists, writers, & performers .....	10	7 122	3 039	1 049	14	2.9	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
<b>LAFAYETTE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>3 020</b>	<b>1 080</b>	<b>207</b>	<b>44</b>	<b>22.7</b>	<b>50.5</b>
711	Performing arts, spectator sports, & related industries .....	5	2 411	892	161	31	17.0	49.5
<b>LAGUNA BEACH, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	2 468	987	201	134	D	—
7139	Other amusement & recreation services .....	3	2 468	987	201	134	D	—
<b>LAGUNA HILLS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
7111	Performing arts companies .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAGUNA NIGUEL, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>8 594</b>	<b>3 347</b>	<b>1 901</b>	<b>177</b>	<b>16.8</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>LA HABRA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>LA HABRA HEIGHTS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LAKE ELSINORE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>3 324</b>	<b>2 148</b>	<b>444</b>	<b>176</b>	<b>74.4</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D
<b>LAKE FOREST, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>15</b>	<b>15 333</b>	<b>3 865</b>	<b>872</b>	<b>178</b>	<b>9.9</b>	<b>15.6</b>
711	Performing arts, spectator sports, & related industries .....	7	9 327	2 445	568	58	6.5	—
7112	Spectator sports .....	3	D	D	D	a	D	D
71121	Spectator sports .....	3	D	D	D	a	D	D
711219	Other spectator sports .....	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	8	6 006	1 420	304	120	15.3	39.8
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>LAKEPORT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>1 498</b>	<b>366</b>	<b>62</b>	<b>48</b>	<b>D</b>	<b>—</b>
<b>LAKELWOOD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>9 275</b>	<b>2 679</b>	<b>629</b>	<b>282</b>	<b>5.0</b>	<b>2.9</b>
713	Amusement, gambling, & recreation industries .....	12	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>LA MESA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>4 659</b>	<b>1 639</b>	<b>413</b>	<b>170</b>	<b>24.2</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	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
<b>LA MIRADA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>7 315</b>	<b>1 304</b>	<b>296</b>	<b>103</b>	<b>3.9</b>	<b>3.4</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>LANCASTER, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>8 417</b>	<b>2 370</b>	<b>577</b>	<b>182</b>	<b>18.2</b>	<b>1.6</b>
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 .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	3 152	1 162	299	80	18.3	—
713940	Fitness & recreational sports centers .....	5	3 152	1 162	299	80	18.3	—
<b>LA PALMA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LA PUENTE, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LA QUINTA, CA</b>								
71	Arts, entertainment, & recreation .....	8	4 131	1 371	303	100	22.3	32.2
713	Amusement, gambling, & recreation industries .....	4	3 131	852	246	96	19.7	37.1
7139	Other amusement & recreation services .....	4	3 131	852	246	96	19.7	37.1
<b>LARKSPUR, CA</b>								
71	Arts, entertainment, & recreation .....	6	4 479	1 228	289	112	39.9	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>LATHROP, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>LA VERNE, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LAWNDALE, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LEMON GROVE, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LEMOORE, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>LINCOLN, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	1	D	D	D	c	D	D
<b>LINDSAY, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LIVE OAK, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LIVERMORE, CA</b>								
71	Arts, entertainment, & recreation .....	11	8 638	2 037	440	205	5.2	2.3
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>LODI, CA</b>								
71	Arts, entertainment, & recreation .....	9	9 185	2 554	637	169	9.7	22.6
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D

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<b>LOMA LINDA, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>LOMITA, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LOMPOC, CA</b>								
71	Arts, entertainment, & recreation .....	4	873	196	44	39	30.4	64.5
<b>LONG BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	53	56 403	12 340	2 995	867	17.7	4.7
711	Performing arts, spectator sports, & related industries .....	16	19 423	4 360	1 154	157	7.7	3.7
7111	Performing arts companies .....	4	D	D	D	b	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	D	D	D	a	D	D
7112	Spectator sports .....	3	D	D	D	c	D	D
71121	Spectator sports .....	3	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	b	D	D
7112122	Auto racetrack operation .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	37	36 980	7 980	1 841	710	22.9	5.3
7139	Other amusement & recreation services .....	33	D	D	D	f	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
71394	Fitness & recreational sports centers .....	14	14 248	3 701	851	352	13.9	—
713940	Fitness & recreational sports centers .....	14	14 248	3 701	851	352	13.9	—
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 .....	6	3 599	685	184	64	89.3	—
713990	All other amusement & recreation industries .....	6	3 599	685	184	64	89.3	—
<b>LOOMIS, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LOS ALAMITOS, CA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	c	D	D
7111	Performing arts companies .....	2	D	D	D	c	D	D
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
<b>LOS ALTOS, CA</b>								
71	Arts, entertainment, & recreation .....	7	3 504	1 286	202	120	49.7	—
713	Amusement, gambling, & recreation industries .....	4	2 714	958	170	111	35.1	—
7139	Other amusement & recreation services .....	4	2 714	958	170	111	35.1	—
71394	Fitness & recreational sports centers .....	4	2 714	958	170	111	35.1	—
713940	Fitness & recreational sports centers .....	4	2 714	958	170	111	35.1	—
<b>LOS ALTOS HILLS, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D

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<b>LOS ANGELES, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>4 229</b>	<b>4 530 752</b>	<b>2 178 743</b>	<b>388 595</b>	<b>23 403</b>	<b>13.6</b>	<b>5.0</b>
711	Performing arts, spectator sports, & related industries	3 834	3 721 864	1 969 042	337 076	11 165	14.9	4.5
7111	Performing arts companies	674	561 658	189 121	28 562	2 802	24.2	5.2
71111	Theater companies & dinner theaters	104	69 159	27 360	4 652	584	41.3	6.6
711110	Theater companies & dinner theaters	104	69 159	27 360	4 652	584	41.3	6.6
7111102	Theater companies	102	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	b	D	D
711120	Dance companies	9	D	D	D	b	D	D
71113	Musical groups & artists	461	406 465	123 308	15 390	1 710	22.5	4.6
711130	Musical groups & artists	461	406 465	123 308	15 390	1 710	22.5	4.6
7111301	Symphony orchestras & chamber music organizations	20	6 535	2 836	96	8	45.3	4.5
7111309	Other music groups & artists	441	399 930	120 472	15 294	1 702	22.1	4.6
71119	Other performing arts companies	100	D	D	D	e	D	D
711190	Other performing arts companies	100	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	98	D	D	D	e	D	D
7112	Spectator sports	24	145 479	105 395	12 855	683	2.9	1.9
71121	Spectator sports	24	145 479	105 395	12 855	683	2.9	1.9
711211	Sports teams & clubs	3	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112191	Professional athletes	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	166	315 228	121 208	20 375	1 400	7.2	4.0
71131	Promoters of performing arts, sports, & similar events w/facility	17	33 288	14 807	2 209	250	11.1	1.8
711310	Promoters of performing arts, sports, & similar events w/facility	17	33 288	14 807	2 209	250	11.1	1.8
71132	Promoters of performing arts, sports, & similar events w/o facil	149	281 940	106 401	18 166	1 150	6.7	4.2
711320	Promoters of performing arts, sports, & similar events w/o facil	149	281 940	106 401	18 166	1 150	6.7	4.2
7114	Agents/managers for artists, athletes, & other public figures	313	285 601	121 945	21 225	1 630	17.6	2.1
71141	Agents/managers for artists, athletes, & other public figures	313	285 601	121 945	21 225	1 630	17.6	2.1
711410	Agents/managers for artists, athletes, & other public figures	313	285 601	121 945	21 225	1 630	17.6	2.1
7115	Independent artists, writers, & performers	2 657	2 413 898	1 431 373	254 059	4 650	14.1	4.9
71151	Independent artists, writers, & performers	2 657	2 413 898	1 431 373	254 059	4 650	14.1	4.9
711510	Independent artists, writers, & performers	2 657	2 413 898	1 431 373	254 059	4 650	14.1	4.9
712	Museums, historical sites, & similar institutions	11	8 559	1 409	627	66	40.3	2.6
7121	Museums, historical sites, & similar institutions	11	8 559	1 409	627	66	40.3	2.6
71211	Museums	10	D	D	D	b	D	D
712110	Museums	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	384	800 329	208 292	50 892	12 172	7.1	7.1
7131	Amusement parks & arcades	23	D	D	D	h	D	D
71311	Amusement & theme parks	2	D	D	D	h	D	D
713110	Amusement & theme parks	2	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	h	D	D
71312	Amusement arcades	21	D	D	D	f	D	D
713120	Amusement arcades	21	D	D	D	f	D	D
7132	Gambling industries	4	25 153	3 339	1 021	88	—	47.8
71329	Other gambling industries	4	25 153	3 339	1 021	88	—	47.8
713290	Other gambling industries	4	25 153	3 339	1 021	88	—	47.8
7132902	Lottery, bingo, bookie, & other betting operation	4	25 153	3 339	1 021	88	—	47.8
7139	Other amusement & recreation services	357	D	D	D	i	D	D
71391	Golf courses & country clubs	38	128 885	59 604	10 752	2 838	4.0	6.3
713910	Golf courses & country clubs	38	128 885	59 604	10 752	2 838	4.0	6.3
71393	Marinas	20	14 272	3 330	685	102	33.4	35.6
713930	Marinas	20	14 272	3 330	685	102	33.4	35.6
71394	Fitness & recreational sports centers	173	170 451	46 166	10 509	3 461	13.9	12.5
713940	Fitness & recreational sports centers	173	170 451	46 166	10 509	3 461	13.9	12.5
7139405	Roller skating rinks	6	2 982	1 106	249	69	10.6	7.0
71395	Bowling centers	26	21 344	5 924	1 409	425	13.4	7.0
713950	Bowling centers	26	21 344	5 924	1 409	425	13.4	7.0
71399	All other amusement & recreation industries	100	D	D	D	g	D	D
713990	All other amusement & recreation industries	100	D	D	D	g	D	D
7139901	Dance studios & halls	11	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	10	4 976	1 792	400	107	5.5	5.6
7139904	Miniature golf courses	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	14	D	D	D	c	D	D
<b>LOS BANOS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>LOS GATOS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>17</b>	<b>11 769</b>	<b>4 738</b>	<b>1 185</b>	<b>309</b>	<b>13.8</b>	<b>3.1</b>
711	Performing arts, spectator sports, & related industries	7	1 388	809	83	8	22.5	1.8
713	Amusement, gambling, & recreation industries	10	10 381	3 929	1 102	301	12.7	3.3
7139	Other amusement & recreation services	10	10 381	3 929	1 102	301	12.7	3.3
71394	Fitness & recreational sports centers	10	10 381	3 929	1 102	301	12.7	3.3
713940	Fitness & recreational sports centers	10	10 381	3 929	1 102	301	12.7	3.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LYNWOOD, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MADERA, CA</b>								
71	Arts, entertainment, & recreation .....	6	1 440	415	99	59	8.1	—
<b>MALIBU, CA *</b>								
71	Arts, entertainment, & recreation .....	51	32 810	17 070	3 786	108	18.5	.4
711	Performing arts, spectator sports, & related industries .....	46	30 816	15 990	3 500	72	16.5	.4
7115	Independent artists, writers, & performers .....	34	26 062	12 905	2 946	46	13.5	—
71151	Independent artists, writers, & performers .....	34	26 062	12 905	2 946	46	13.5	—
711510	Independent artists, writers, & performers .....	34	26 062	12 905	2 946	46	13.5	—
713	Amusement, gambling, & recreation industries .....	5	1 994	1 080	286	36	49.8	—
7139	Other amusement & recreation services .....	5	1 994	1 080	286	36	49.8	—
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>MAMMOTH LAKES, CA</b>								
71	Arts, entertainment, & recreation .....	6	1 724	638	168	47	36.9	63.1
713	Amusement, gambling, & recreation industries .....	6	1 724	638	168	47	36.9	63.1
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>MANHATTAN BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	23	18 583	7 177	1 573	303	11.8	10.5
711	Performing arts, spectator sports, & related industries .....	14	7 303	3 538	792	45	19.0	22.4
7115	Independent artists, writers, & performers .....	10	4 382	2 505	576	17	—	20.7
71151	Independent artists, writers, & performers .....	10	4 382	2 505	576	17	—	20.7
711510	Independent artists, writers, & performers .....	10	4 382	2 505	576	17	—	20.7
713	Amusement, gambling, & recreation industries .....	9	11 280	3 639	781	258	7.1	2.7
7139	Other amusement & recreation services .....	9	11 280	3 639	781	258	7.1	2.7
71394	Fitness & recreational sports centers .....	6	10 312	3 475	760	246	1.3	—
713940	Fitness & recreational sports centers .....	6	10 312	3 475	760	246	1.3	—
<b>MANTECA, CA</b>								
71	Arts, entertainment, & recreation .....	11	8 324	2 017	387	188	22.3	2.9
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7131	Amusement parks & arcades .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	2 094	707	175	88	7.0	—
713940	Fitness & recreational sports centers .....	4	2 094	707	175	88	7.0	—
<b>MARINA, CA</b>								
71	Arts, entertainment, & recreation .....	4	1 190	480	62	63	20.7	—
<b>MARTINEZ, CA</b>								
71	Arts, entertainment, & recreation .....	4	718	134	14	12	93.7	—
<b>MARYSVILLE, CA</b>								
71	Arts, entertainment, & recreation .....	7	3 336	408	69	45	16.7	14.8
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
<b>MAYWOOD, CA</b>								
71	Arts, entertainment, & recreation .....	3	546	39	7	5	100.0	—
<b>MENDOTA, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MENLO PARK, CA</b>								
71	Arts, entertainment, & recreation .....	15	8 258	2 326	499	89	33.8	46.0
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	4	3 065	1 128	239	73	12.2	70.4
7139	Other amusement & recreation services .....	3	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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MERCED, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	13	3 371	909	214	159	23.7	21.4
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	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
<b>MILLBRAE, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	2	D	D	D	b	D	D
<b>MILL VALLEY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	16	10 218	3 242	338	37	20.3	4.1
711	Performing arts, spectator sports, & related industries .....	12	9 728	3 204	335	36	18.4	4.3
7111	Performing arts companies .....	2	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
7115	Independent artists, writers, & performers .....	7	3 339	1 648	36	10	53.6	3.6
71151	Independent artists, writers, & performers .....	7	3 339	1 648	36	10	53.6	3.6
711510	Independent artists, writers, & performers .....	7	3 339	1 648	36	10	53.6	3.6
<b>MILPITAS, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	16	14 928	3 059	774	329	7.8	3.1
713	Amusement, gambling, & recreation industries .....	15	D	D	D	e	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	5 653	917	312	150	18.8	8.3
713940	Fitness & recreational sports centers .....	7	5 653	917	312	150	18.8	8.3
<b>MISSION VIEJO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	19	12 817	3 550	789	316	14.6	20.2
713	Amusement, gambling, & recreation industries .....	16	D	D	D	e	D	D
7139	Other amusement & recreation services .....	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	9	5 431	1 867	436	186	14.4	26.8
713940	Fitness & recreational sports centers .....	9	5 431	1 867	436	186	14.4	26.8
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>MODESTO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	39	23 002	6 076	1 314	693	27.7	2.1
711	Performing arts, spectator sports, & related industries .....	6	1 622	537	57	16	77.7	—
713	Amusement, gambling, & recreation industries .....	33	21 380	5 539	1 257	677	23.9	2.3
7131	Amusement parks & arcades .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	29	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	20	7 812	3 119	731	421	24.3	2.2
713940	Fitness & recreational sports centers .....	20	7 812	3 119	731	421	24.3	2.2
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides .....	1	D	D	D	a	D	D
7139904	Miniature golf courses .....	1	D	D	D	b	D	D
<b>MONROVIA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	4 456	1 780	413	110	33.0	—
711	Performing arts, spectator sports, & related industries .....	3	2 129	1 090	237	38	D	—
713	Amusement, gambling, & recreation industries .....	4	2 327	690	176	72	31.5	—
7139	Other amusement & recreation services .....	4	2 327	690	176	72	31.5	—
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>MONTCLAIR, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	5 273	1 007	234	124	7.5	—
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

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MONTEBELLO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	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
<b>MONTEREY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	25	24 045	10 342	5 403	261	14.9	10.5
711	Performing arts, spectator sports, & related industries .....	8	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	13 715	2 728	650	218	18.7	15.9
7139	Other amusement & recreation services .....	13	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 .....	5	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	b	D	D
<b>MONTEREY PARK, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	6	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
7112	Spectator sports .....	1	D	D	D	a	D	D
71121	Spectator sports .....	1	D	D	D	a	D	D
711219	Other spectator sports .....	1	D	D	D	a	D	D
7112191	Professional athletes .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	4	3 324	814	181	71	52.2	—
7139	Other amusement & recreation services .....	4	3 324	814	181	71	52.2	—
<b>MOORPARK, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	2	D	D	D	c	D	D
71151	Independent artists, writers, & performers .....	2	D	D	D	c	D	D
711510	Independent artists, writers, & performers .....	2	D	D	D	c	D	D
<b>MORAGA TOWN, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	1 319	314	63	23	78.8	21.2
<b>MORENO VALLEY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	17	10 364	3 148	751	246	21.3	1.2
711	Performing arts, spectator sports, & related industries .....	6	1 364	402	95	37	60.7	—
7111	Performing arts companies .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	9 000	2 746	656	209	15.3	1.4
7139	Other amusement & recreation services .....	8	7 843	2 359	573	185	15.4	1.6
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
71395	Bowling centers .....	2	D	D	D	b	D	D
713950	Bowling centers .....	2	D	D	D	b	D	D
<b>MORGAN HILL, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	9	3 003	1 020	219	111	17.0	5.1
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	1 866	638	154	80	D	—
713940	Fitness & recreational sports centers .....	3	1 866	638	154	80	D	—
<b>MORRO BAY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	8	2 501	1 304	89	52	19.1	20.6
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOUNTAIN VIEW, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	15	12 996	3 835	845	308	17.2	3.9
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	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
<b>MOUNT SHASTA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	216	82	2	1	100.0	—
<b>MURRIETA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	8	5 851	1 711	408	155	6.2	6.4
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	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
<b>NAPA, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	14	10 216	3 138	733	329	25.4	1.5
711	Performing arts, spectator sports, & related industries .....	4	2 153	723	119	14	37.3	—
713	Amusement, gambling, & recreation industries .....	10	8 063	2 415	614	315	22.2	1.9
7139	Other amusement & recreation services .....	10	8 063	2 415	614	315	22.2	1.9
71394	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
<b>NATIONAL CITY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	6	7 183	1 251	273	119	11.4	7.1
713	Amusement, gambling, & recreation industries .....	6	7 183	1 251	273	119	11.4	7.1
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>NEEDLES, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	1	D	D	D	a	D	D
<b>NEVADA CITY, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	3	D	D	D	b	D	D
<b>NEWARK, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	1 426	329	87	60	10.3	—
<b>NEWPORT BEACH, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	61	77 419	20 781	4 651	1 348	24.2	14.5
711	Performing arts, spectator sports, & related industries .....	20	8 319	2 459	358	72	12.9	.5
7115	Independent artists, writers, & performers .....	11	4 546	1 659	216	20	14.9	—
71151	Independent artists, writers, & performers .....	11	4 546	1 659	216	20	14.9	—
711510	Independent artists, writers, & performers .....	11	4 546	1 659	216	20	14.9	—
713	Amusement, gambling, & recreation industries .....	41	69 100	18 322	4 293	1 276	25.5	16.2
7131	Amusement parks & arcades .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	35	D	D	D	g	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 .....	18	43 170	11 845	2 844	836	38.2	.3
713940	Fitness & recreational sports centers .....	18	43 170	11 845	2 844	836	38.2	.3
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>NORCO, CA</b>								
71	<b>Arts, entertainment, &amp; recreation</b> .....	4	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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORWALK, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>6 597</b>	<b>1 282</b>	<b>293</b>	<b>148</b>	<b>6.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	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
<b>NOVATO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>15 707</b>	<b>5 207</b>	<b>916</b>	<b>220</b>	<b>1.4</b>	<b>5.5</b>
711	Performing arts, spectator sports, & related industries .....	6	8 215	2 349	250	16	2.7	9.4
7111	Performing arts companies .....	3	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
71119	Other performing arts companies .....	1	D	D	D	a	D	D
711190	Other performing arts companies .....	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	7 492	2 858	666	204	—	1.1
7139	Other amusement & recreation services .....	7	7 492	2 858	666	204	—	1.1
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>OAKDALE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OAKLAND, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>62</b>	<b>183 144</b>	<b>102 994</b>	<b>23 952</b>	<b>1 218</b>	<b>2.8</b>	<b>6.9</b>
711	Performing arts, spectator sports, & related industries .....	31	163 389	96 961	22 616	672	1.0	7.3
7112	Spectator sports .....	4	D	D	D	f	D	D
71121	Spectator sports .....	4	D	D	D	f	D	D
711211	Sports teams & clubs .....	3	D	D	D	f	D	D
7112119	Other professional sports clubs .....	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	b	D	D
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
713	Amusement, gambling, & recreation industries .....	31	19 755	6 033	1 336	546	17.6	4.2
7139	Other amusement & recreation services .....	29	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	22	13 459	4 070	939	417	23.7	.3
713940	Fitness & recreational sports centers .....	22	13 459	4 070	939	417	23.7	.3
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
<b>OCEANSIDE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>18 192</b>	<b>6 631</b>	<b>1 530</b>	<b>482</b>	<b>40.5</b>	<b>1.8</b>
713	Amusement, gambling, & recreation industries .....	10	17 504	6 409	1 501	475	42.1	1.9
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	3 126	1 129	301	74	—	10.5
713940	Fitness & recreational sports centers .....	3	3 126	1 129	301	74	—	10.5
<b>OJAI, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>7 051</b>	<b>2 384</b>	<b>527</b>	<b>126</b>	<b>22.2</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	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
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ONTARIO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>13 635</b>	<b>4 038</b>	<b>1 020</b>	<b>379</b>	<b>10.5</b>	<b>.8</b>
711	Performing arts, spectator sports, & related industries .....	7	5 996	1 059	250	32	23.8	1.3
7111	Performing arts companies .....	2	D	D	D	a	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	7 639	2 979	770	347	—	.4
7139	Other amusement & recreation services .....	4	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	c	D	D
<b>ORANGE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>36</b>	<b>19 059</b>	<b>5 640</b>	<b>1 298</b>	<b>533</b>	<b>18.6</b>	<b>14.8</b>
711	Performing arts, spectator sports, & related industries .....	16	D	D	D	c	D	D
7111	Performing arts companies .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	20	D	D	D	e	D	D
7139	Other amusement & recreation services .....	19	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
71395	Bowling centers .....	2	D	D	D	c	D	D
713950	Bowling centers .....	2	D	D	D	c	D	D
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
<b>ORINDA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 108</b>	<b>101</b>	<b>22</b>	<b>22</b>	<b>89.6</b>	<b>10.4</b>
<b>ORLAND, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OROVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	e	D	D
<b>OXNARD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>34</b>	<b>16 862</b>	<b>4 735</b>	<b>1 088</b>	<b>352</b>	<b>29.7</b>	<b>9.7</b>
712	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	27	13 983	4 235	982	299	21.5	10.6
7139	Other amusement & recreation services .....	25	D	D	D	e	D	D
71393	Marinas .....	9	4 644	1 197	280	38	28.7	28.8
713930	Marinas .....	9	4 644	1 197	280	38	28.7	28.8
71394	Fitness & recreational sports centers .....	7	2 382	835	212	89	16.4	1.0
713940	Fitness & recreational sports centers .....	7	2 382	835	212	89	16.4	1.0
71399	All other amusement & recreation industries .....	7	2 358	506	133	47	54.2	5.2
713990	All other amusement & recreation industries .....	7	2 358	506	133	47	54.2	5.2
<b>PACIFICA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 575</b>	<b>613</b>	<b>151</b>	<b>67</b>	<b>33.0</b>	<b>28.9</b>
713	Amusement, gambling, & recreation industries .....	4	1 575	613	151	67	33.0	28.9
7139	Other amusement & recreation services .....	4	1 575	613	151	67	33.0	28.9
<b>PACIFIC GROVE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PALMDALE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>5 984</b>	<b>1 838</b>	<b>409</b>	<b>181</b>	<b>8.5</b>	<b>1.7</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PALM DESERT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>29</b>	<b>35 742</b>	<b>11 730</b>	<b>2 566</b>	<b>720</b>	<b>10.8</b>	<b>16.0</b>
711	Performing arts, spectator sports, & related industries .....	6	4 646	1 023	32	5	47.8	—
713	Amusement, gambling, & recreation industries .....	23	31 096	10 707	2 534	715	5.3	18.4
7139	Other amusement & recreation services .....	23	31 096	10 707	2 534	715	5.3	18.4
71391	Golf courses & country clubs .....	12	26 530	9 678	2 268	642	5.2	14.4
713910	Golf courses & country clubs .....	12	26 530	9 678	2 268	642	5.2	14.4
71394	Fitness & recreational sports centers .....	8	3 317	895	241	68	4.8	39.3
713940	Fitness & recreational sports centers .....	8	3 317	895	241	68	4.8	39.3
<b>PALM SPRINGS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>19</b>	<b>42 570</b>	<b>13 633</b>	<b>3 493</b>	<b>929</b>	<b>14.9</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	8	6 343	1 449	381	117	12.2	4.6
7111	Performing arts companies .....	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	11	36 227	12 184	3 112	812	15.4	—
7131	Amusement parks & arcades .....	2	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	e	D	D
71329	Other gambling industries .....	1	D	D	D	e	D	D
713290	Other gambling industries .....	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>PALO ALTO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>16</b>	<b>16 180</b>	<b>9 220</b>	<b>1 765</b>	<b>230</b>	<b>8.0</b>	<b>2.5</b>
711	Performing arts, spectator sports, & related industries .....	8	7 755	6 496	1 142	16	10.7	1.0
7115	Independent artists, writers, & performers .....	5	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	5	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	8	8 425	2 724	623	214	5.6	3.8
7139	Other amusement & recreation services .....	8	8 425	2 724	623	214	5.6	3.8
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
<b>PALOS VERDES ESTATES, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>2 377</b>	<b>1 799</b>	<b>383</b>	<b>8</b>	<b>2.1</b>	<b>16.9</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	a	D	D
<b>PARADISE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>2 305</b>	<b>722</b>	<b>173</b>	<b>83</b>	<b>24.2</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	2 305	722	173	83	24.2	—
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>PARAMOUNT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>PASADENA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>68</b>	<b>56 173</b>	<b>19 673</b>	<b>5 381</b>	<b>853</b>	<b>24.9</b>	<b>12.2</b>
711	Performing arts, spectator sports, & related industries .....	41	D	D	D	c	D	D
7111	Performing arts companies .....	8	2 660	1 018	234	75	4.1	21.2
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	7	6 510	1 767	418	91	36.3	8.7
71121	Spectator sports .....	7	6 510	1 767	418	91	36.3	8.7
711219	Other spectator sports .....	7	6 510	1 767	418	91	36.3	8.7
7112192	Racing (except racetrack operation) .....	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	19	10 459	7 476	2 782	26	13.4	24.9
71151	Independent artists, writers, & performers .....	19	10 459	7 476	2 782	26	13.4	24.9
711510	Independent artists, writers, & performers .....	19	10 459	7 476	2 782	26	13.4	24.9
713	Amusement, gambling, & recreation industries .....	26	32 781	8 448	1 780	635	26.9	8.4
7139	Other amusement & recreation services .....	24	D	D	D	f	D	D
71391	Golf courses & country clubs .....	4	8 549	1 948	463	116	9.4	28.7
713910	Golf courses & country clubs .....	4	8 549	1 948	463	116	9.4	28.7
71394	Fitness & recreational sports centers .....	13	19 986	5 852	1 147	449	27.5	.4
713940	Fitness & recreational sports centers .....	13	19 986	5 852	1 147	449	27.5	.4

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PERRIS, CA</b>								
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
<b>PETALUMA, CA</b>								
71	Arts, entertainment, & recreation .....	15	11 349	3 664	1 238	264	12.4	—
711	Performing arts, spectator sports, & related industries .....	7	3 793	1 159	388	17	19.6	—
713	Amusement, gambling, & recreation industries .....	8	7 556	2 505	850	247	8.8	—
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>PICO RIVERA, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
<b>PIEDMONT, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>PINOLE, CA</b>								
71	Arts, entertainment, & recreation .....	5	4 481	1 163	249	94	27.6	.3
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
711219	Other spectator sports .....	4	D	D	D	b	D	D
<b>PISMO BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	8	2 701	483	107	92	53.5	35.4
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>PITTSBURG, CA</b>								
71	Arts, entertainment, & recreation .....	4	564	118	16	21	14.9	50.5
<b>PLACENTIA, CA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
<b>PLACERVILLE, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PLEASANT HILL, CA</b>								
71	Arts, entertainment, & recreation .....	10	6 394	1 873	425	137	4.8	1.8
713	Amusement, gambling, & recreation industries .....	7	6 005	1 763	396	133	.7	1.9
7139	Other amusement & recreation services .....	7	6 005	1 763	396	133	.7	1.9
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PLEASANTON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>31</b>	<b>39 430</b>	<b>15 348</b>	<b>2 369</b>	<b>531</b>	<b>29.6</b>	<b>6.7</b>
711	Performing arts, spectator sports, & related industries .....	15	D	D	D	c	D	D
7112	Spectator sports .....	9	D	D	D	b	D	D
71121	Spectator sports .....	9	D	D	D	b	D	D
711212	Racetracks .....	1	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
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
713	Amusement, gambling, & recreation industries .....	16	D	D	D	e	D	D
7139	Other amusement & recreation services .....	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	10 052	3 261	755	253	1.6	5.5
713940	Fitness & recreational sports centers .....	7	10 052	3 261	755	253	1.6	5.5
<b>POMONA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>47 533</b>	<b>12 004</b>	<b>1 122</b>	<b>365</b>	<b>1.1</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	e	D	D
7112	Spectator sports .....	2	D	D	D	c	D	D
71121	Spectator sports .....	2	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	c	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
<b>PORTERVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>PORT HUENEME, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>PORTOLA VALLEY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>POWAY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>12 827</b>	<b>2 566</b>	<b>738</b>	<b>282</b>	<b>14.1</b>	<b>38.9</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	2	D	D	D	b	D	D
<b>RANCHO CUCAMONGA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>14 997</b>	<b>4 290</b>	<b>1 036</b>	<b>298</b>	<b>6.2</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	4	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
713	Amusement, gambling, & recreation industries .....	10	D	D	D	e	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	3 228	1 155	290	125	11.9	20.9
713940	Fitness & recreational sports centers .....	5	3 228	1 155	290	125	11.9	20.9
71395	Bowling centers .....	2	D	D	D	b	D	D
713950	Bowling centers .....	2	D	D	D	b	D	D
<b>RANCHO MIRAGE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>35 750</b>	<b>8 074</b>	<b>2 059</b>	<b>484</b>	<b>1.5</b>	<b>2.1</b>
713	Amusement, gambling, & recreation industries .....	8	35 275	8 013	2 044	483	.6	2.1
7139	Other amusement & recreation services .....	8	35 275	8 013	2 044	483	.6	2.1
71391	Golf courses & country clubs .....	7	D	D	D	e	D	D
713910	Golf courses & country clubs .....	7	D	D	D	e	D	D
<b>RANCHO PALOS VERDES, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>5 252</b>	<b>1 143</b>	<b>245</b>	<b>74</b>	<b>6.9</b>	<b>-</b>
711	Performing arts, spectator sports, & related industries .....	3	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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RED BLUFF, CA</b>								
71	Arts, entertainment, & recreation .....	4	1 044	278	62	35	25.2	1.0
<b>REDDING, CA</b>								
71	Arts, entertainment, & recreation .....	22	8 470	2 576	469	261	24.2	13.9
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
<b>REDLANDS, CA</b>								
71	Arts, entertainment, & recreation .....	11	8 653	2 608	664	279	3.5	1.5
713	Amusement, gambling, & recreation industries .....	8	8 422	2 542	634	261	3.6	1.3
7131	Amusement parks & arcades .....	2	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	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
<b>REDONDO BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	19	11 047	3 802	846	247	2.4	3.4
711	Performing arts, spectator sports, & related industries .....	8	2 544	1 303	239	11	8.7	—
713	Amusement, gambling, & recreation industries .....	11	8 503	2 499	607	236	.5	4.4
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	3 516	1 185	292	125	—	10.6
713940	Fitness & recreational sports centers .....	6	3 516	1 185	292	125	—	10.6
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
<b>REDWOOD CITY, CA</b>								
71	Arts, entertainment, & recreation .....	24	28 868	9 005	1 958	618	5.7	1.7
713	Amusement, gambling, & recreation industries .....	21	D	D	D	f	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
71312	Amusement arcades .....	2	D	D	D	b	D	D
713120	Amusement arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	19	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	11	18 083	6 012	1 421	425	4.5	2.7
713940	Fitness & recreational sports centers .....	11	18 083	6 012	1 421	425	4.5	2.7
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>RIALTO, CA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>RICHMOND, CA</b>								
71	Arts, entertainment, & recreation .....	11	9 942	3 005	445	90	53.6	—
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	6	7 816	1 951	416	85	41.5	—
7139	Other amusement & recreation services .....	6	7 816	1 951	416	85	41.5	—
71393	Marinas .....	3	3 878	325	70	12	D	—
713930	Marinas .....	3	3 878	325	70	12	D	—
<b>RIDGECREST, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>RIO VISTA, CA</b>								
71	Arts, entertainment, & recreation .....	5	1 866	244	49	9	30.3	9.7
<b>RIPON, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>RIVERBANK, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RIVERSIDE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>34</b>	<b>23 820</b>	<b>6 505</b>	<b>1 574</b>	<b>573</b>	<b>25.3</b>	<b>1.2</b>
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	25	20 796	5 794	1 402	522	17.0	.9
7139	Other amusement & recreation services .....	23	D	D	D	f	D	D
71391	Golf courses & country clubs .....	6	9 295	3 145	771	222	9.0	—
713910	Golf courses & country clubs .....	6	9 295	3 145	771	222	9.0	—
71394	Fitness & recreational sports centers .....	9	7 308	1 384	312	154	23.6	2.4
713940	Fitness & recreational sports centers .....	9	7 308	1 384	312	154	23.6	2.4
71395	Bowling centers .....	3	3 031	992	257	117	—	—
713950	Bowling centers .....	3	3 031	992	257	117	—	—
<b>ROCKLIN, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>4 289</b>	<b>1 727</b>	<b>350</b>	<b>180</b>	<b>19.4</b>	<b>.4</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
<b>ROHNERT PARK, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>6 276</b>	<b>2 286</b>	<b>429</b>	<b>169</b>	<b>23.1</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	1 553	496	67	12	56.6	—
713	Amusement, gambling, & recreation industries .....	6	4 723	1 790	362	157	12.1	—
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
<b>ROLLING HILLS ESTATES, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>3 535</b>	<b>1 082</b>	<b>253</b>	<b>76</b>	<b>64.6</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	1 352	403	97	10	68.6	—
713	Amusement, gambling, & recreation industries .....	3	2 183	679	156	66	D	—
7139	Other amusement & recreation services .....	3	2 183	679	156	66	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
<b>ROSEMEAD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
<b>ROSEVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>15</b>	<b>5 911</b>	<b>1 328</b>	<b>275</b>	<b>205</b>	<b>38.6</b>	<b>22.3</b>
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 144	542	125	140	18.8	15.3
713940	Fitness & recreational sports centers .....	5	2 144	542	125	140	18.8	15.3
<b>SACRAMENTO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>81</b>	<b>96 413</b>	<b>18 839</b>	<b>4 263</b>	<b>1 285</b>	<b>8.3</b>	<b>5.7</b>
711	Performing arts, spectator sports, & related industries .....	20	6 710	1 470	254	59	26.3	57.5
7111	Performing arts companies .....	6	3 701	589	81	32	15.5	64.6
71111	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	61	89 703	17 369	4 009	1 226	7.0	1.8
7132	Gambling industries .....	5	D	D	D	e	D	D
71329	Other gambling industries .....	5	D	D	D	e	D	D
713290	Other gambling industries .....	5	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	5	D	D	D	e	D	D
7139	Other amusement & recreation services .....	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	27	15 906	5 067	1 096	514	19.4	3.4
713940	Fitness & recreational sports centers .....	27	15 906	5 067	1 096	514	19.4	3.4
71395	Bowling centers .....	3	D	D	D	b	D	D
713950	Bowling centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D
<b>ST. HELENA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 142</b>	<b>539</b>	<b>8</b>	<b>1</b>	<b>100.0</b>	<b>—</b>

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SALINAS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>17 831</b>	<b>2 792</b>	<b>598</b>	<b>247</b>	<b>10.5</b>	<b>7.8</b>
711	Performing arts, spectator sports, & related industries .....	7	12 035	1 248	229	60	7.9	3.3
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	a	D	D
7112122	Auto racetrack operation .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	5 796	1 544	369	187	16.1	17.0
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	3 940	1 110	258	139	21.4	—
713940	Fitness & recreational sports centers .....	5	3 940	1 110	258	139	21.4	—
<b>SAN ANSELMO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
<b>SAN BERNARDINO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>22</b>	<b>17 612</b>	<b>4 814</b>	<b>1 071</b>	<b>406</b>	<b>12.0</b>	<b>10.0</b>
711	Performing arts, spectator sports, & related industries .....	9	6 640	1 320	264	100	31.1	24.3
7111	Performing arts companies .....	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7112	Spectator sports .....	5	D	D	D	b	D	D
71121	Spectator sports .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	10 972	3 494	807	306	.4	1.3
7139	Other amusement & recreation services .....	12	D	D	D	e	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
71395	Bowling centers .....	3	D	D	D	b	D	D
713950	Bowling centers .....	3	D	D	D	b	D	D
<b>SAN BRUNO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	e	D	D
7132	Gambling industries .....	1	D	D	D	e	D	D
71329	Other gambling industries .....	1	D	D	D	e	D	D
713290	Other gambling industries .....	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>SAN BUENAVENTURA (VENTURA), CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>38</b>	<b>20 719</b>	<b>5 066</b>	<b>1 193</b>	<b>474</b>	<b>25.8</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	10	2 160	451	109	22	47.3	43.8
713	Amusement, gambling, & recreation industries .....	28	18 559	4 615	1 084	452	23.3	—
7139	Other amusement & recreation services .....	20	D	D	D	e	D	D
71393	Marinas .....	3	D	D	D	b	D	D
713930	Marinas .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	8	3 972	1 329	318	152	66.8	—
713940	Fitness & recreational sports centers .....	8	3 972	1 329	318	152	66.8	—
<b>SAN CARLOS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 239</b>	<b>623</b>	<b>183</b>	<b>53</b>	<b>46.0</b>	<b>5.6</b>
<b>SAN CLEMENTE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>11 922</b>	<b>3 208</b>	<b>753</b>	<b>299</b>	<b>26.7</b>	<b>26.0</b>
711	Performing arts, spectator sports, & related industries .....	5	2 432	638	135	107	48.2	51.8
713	Amusement, gambling, & recreation industries .....	8	9 490	2 570	618	192	21.2	19.4
7139	Other amusement & recreation services .....	8	9 490	2 570	618	192	21.2	19.4
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 .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D

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<b>SAN DIEGO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>267</b>	<b>479 499</b>	<b>188 880</b>	<b>35 156</b>	<b>6 439</b>	<b>20.2</b>	<b>3.7</b>
711	Performing arts, spectator sports, & related industries	92	215 115	119 340	20 124	1 431	35.0	2.4
7111	Performing arts companies	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters	15	D	D	D	c	D	D
711110	Theater companies & dinner theaters	15	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	13	42 740	6 966	1 768	372	5.6	5.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	30	D	D	D	b	D	D
71151	Independent artists, writers, & performers	30	D	D	D	b	D	D
711510	Independent artists, writers, & performers	30	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	172	263 754	69 431	15 011	4 996	7.9	4.8
7131	Amusement parks & arcades	7	D	D	D	g	D	D
71311	Amusement & theme parks	2	D	D	D	g	D	D
713110	Amusement & theme parks	2	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	g	D	D
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	163	D	D	D	g	D	D
71391	Golf courses & country clubs	5	8 658	2 265	534	142	2.7	7.2
713910	Golf courses & country clubs	5	8 658	2 265	534	142	2.7	7.2
71393	Marinas	22	21 792	3 805	840	200	39.6	11.9
713930	Marinas	22	21 792	3 805	840	200	39.6	11.9
71394	Fitness & recreational sports centers	74	50 100	17 390	4 099	1 565	10.6	14.1
713940	Fitness & recreational sports centers	74	50 100	17 390	4 099	1 565	10.6	14.1
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	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	2 262	649	104	51	50.3	5.2
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	13	D	D	D	c	D	D
<b>SAN DIMAS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>15</b>	<b>26 370</b>	<b>6 881</b>	<b>1 257</b>	<b>331</b>	<b>3.6</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries	7	3 264	485	170	35	15.0	13.7
713	Amusement, gambling, & recreation industries	8	23 106	6 396	1 087	296	2.0	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7131101	Waterparks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	7	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
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
<b>SAN FERNANDO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN FRANCISCO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>332</b>	<b>632 293</b>	<b>240 834</b>	<b>60 501</b>	<b>6 402</b>	<b>8.5</b>	<b>4.7</b>
711	Performing arts, spectator sports, & related industries	206	480 702	192 130	47 656	3 145	6.6	5.3
7111	Performing arts companies	73	146 953	34 187	7 432	1 767	4.7	1.1
71111	Theater companies & dinner theaters	26	89 180	26 267	5 611	1 552	.5	.2
711110	Theater companies & dinner theaters	26	89 180	26 267	5 611	1 552	.5	.2
7111102	Theater companies	26	89 180	26 267	5 611	1 552	.5	.2
71113	Musical groups & artists	45	D	D	D	c	D	D
711130	Musical groups & artists	45	D	D	D	c	D	D
7111309	Other music groups & artists	43	57 229	7 750	1 787	200	10.9	2.3
7112	Spectator sports	7	D	D	D	e	D	D
71121	Spectator sports	7	D	D	D	e	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	26	94 059	15 862	3 440	573	3.2	15.3
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	26	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
71151	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
711510	Independent artists, writers, & performers	74	29 522	10 752	1 858	206	39.9	9.3
712	Museums, historical sites, & similar institutions	6	10 916	3 536	704	147	9.3	15.9
7121	Museums, historical sites, & similar institutions	6	10 916	3 536	704	147	9.3	15.9
71211	Museums	5	D	D	D	b	D	D
712110	Museums	5	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	b	D	D
712130	Zoos & botanical gardens	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	120	140 675	45 168	12 141	3 110	14.8	1.8
7131	Amusement parks & arcades	6	4 527	1 067	274	163	—	1.9
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	114	136 148	44 101	11 867	2 947	15.3	1.8
71391	Golf courses & country clubs	9	13 583	3 112	1 088	235	23.8	—
713910	Golf courses & country clubs	9	13 583	3 112	1 088	235	23.8	—
71393	Marinas	5	D	D	D	e	D	D
713930	Marinas	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	64	58 779	20 838	4 455	2 006	17.2	2.7
713940	Fitness & recreational sports centers	64	58 779	20 838	4 455	2 006	17.2	2.7
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	33	D	D	D	e	D	D
713990	All other amusement & recreation industries	33	D	D	D	e	D	D
<b>SAN GABRIEL, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>8</b>	<b>1 826</b>	<b>405</b>	<b>104</b>	<b>44</b>	<b>53.7</b>	<b>9.6</b>
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
<b>SANGER, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>SAN JACINTO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN JOSE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>106</b>	<b>209 438</b>	<b>82 763</b>	<b>23 032</b>	<b>2 907</b>	<b>30.6</b>	<b>3.6</b>
711	Performing arts, spectator sports, & related industries	30	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	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
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	34 352	3 004	484	105	61.7	—
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	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
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
71212	Historical sites	1	D	D	D	b	D	D
712120	Historical sites	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	110 283	41 742	9 593	2 484	34.4	6.9
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7132	Gambling industries	1	D	D	D	f	D	D
71329	Other gambling industries	1	D	D	D	f	D	D
713290	Other gambling industries	1	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	f	D	D
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	7	17 180	8 391	1 995	318	3.9	—
713910	Golf courses & country clubs	7	17 180	8 391	1 995	318	3.9	—
71394	Fitness & recreational sports centers	34	41 055	12 370	2 948	1 072	16.4	14.6
713940	Fitness & recreational sports centers	34	41 055	12 370	2 948	1 072	16.4	14.6
71395	Bowling centers	6	6 483	2 501	528	181	2.9	—
713950	Bowling centers	6	6 483	2 501	528	181	2.9	—
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	4	D	D	D	b	D	D
<b>SAN JUAN CAPISTRANO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>14</b>	<b>12 913</b>	<b>5 160</b>	<b>1 152</b>	<b>294</b>	<b>5.8</b>	<b>7.0</b>
711	Performing arts, spectator sports, & related industries	4	5 751	2 992	676	165	5.5	—
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	7 162	2 168	476	129	6.0	12.6
7139	Other amusement & recreation services	10	7 162	2 168	476	129	6.0	12.6
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
<b>SAN LEANDRO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>11</b>	<b>5 220</b>	<b>1 460</b>	<b>291</b>	<b>134</b>	<b>31.6</b>	<b>4.4</b>
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	3 326	883	191	100	25.0	5.1
713940	Fitness & recreational sports centers	5	3 326	883	191	100	25.0	5.1
<b>SAN LUIS OBISPO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>15</b>	<b>4 709</b>	<b>1 831</b>	<b>346</b>	<b>121</b>	<b>42.7</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	2 549	854	168	109	41.9	3.0
7139	Other amusement & recreation services	9	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAN MARCOS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>11 064</b>	<b>3 111</b>	<b>519</b>	<b>251</b>	<b>48.1</b>	<b>22.9</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
7112	Spectator sports .....	2	D	D	D	a	D	D
71121	Spectator sports .....	2	D	D	D	a	D	D
711219	Other spectator sports .....	2	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	1	D	D	D	a	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 .....	6	2 649	972	189	134	55.5	—
713940	Fitness & recreational sports centers .....	6	2 649	972	189	134	55.5	—
<b>SAN MARINO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>1 923</b>	<b>805</b>	<b>223</b>	<b>18</b>	<b>54.7</b>	<b>5.5</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
<b>SAN MATEO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>39</b>	<b>39 091</b>	<b>17 947</b>	<b>3 686</b>	<b>730</b>	<b>16.0</b>	<b>.6</b>
711	Performing arts, spectator sports, & related industries .....	29	30 255	15 341	3 041	556	20.2	.2
7111	Performing arts companies .....	3	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 .....	22	27 170	14 339	2 781	474	13.0	.2
71121	Spectator sports .....	22	27 170	14 339	2 781	474	13.0	.2
711212	Racetracks .....	2	D	D	D	e	D	D
711219	Other spectator sports .....	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	10	8 836	2 606	645	174	1.8	2.3
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	3 244	959	223	107	3.0	6.2
713940	Fitness & recreational sports centers .....	5	3 244	959	223	107	3.0	6.2
<b>SAN PABLO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	f	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 .....	3	2 294	727	175	67	D	—
71394	Fitness & recreational sports centers .....	3	2 294	727	175	67	D	—
713940	Fitness & recreational sports centers .....	3	2 294	727	175	67	D	—
<b>SAN RAFAEL, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>31</b>	<b>23 767</b>	<b>5 986</b>	<b>932</b>	<b>303</b>	<b>16.5</b>	<b>8.6</b>
711	Performing arts, spectator sports, & related industries .....	13	11 503	2 861	299	63	16.1	7.7
7111	Performing arts companies .....	6	8 362	2 298	167	37	8.5	—
71113	Musical groups & artists .....	5	D	D	D	b	D	D
711130	Musical groups & artists .....	5	D	D	D	b	D	D
7111309	Other music groups & artists .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	18	12 264	3 125	633	240	16.8	9.4
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	3 295	906	191	105	17.7	34.9
713940	Fitness & recreational sports centers .....	6	3 295	906	191	105	17.7	34.9
<b>SAN RAMON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>23 093</b>	<b>7 989</b>	<b>1 904</b>	<b>898</b>	<b>2.6</b>	<b>.5</b>
713	Amusement, gambling, & recreation industries .....	9	22 922	7 948	1 896	887	2.0	.4
7139	Other amusement & recreation services .....	7	D	D	D	f	D	D
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	14 876	5 625	1 379	729	—	.7
713940	Fitness & recreational sports centers .....	4	14 876	5 625	1 379	729	—	.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTA ANA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>28</b>	<b>52 951</b>	<b>16 123</b>	<b>4 129</b>	<b>542</b>	<b>8.0</b>	<b>3.7</b>
711	Performing arts, spectator sports, & related industries	14	40 372	13 128	3 397	284	9.0	2.2
7111	Performing arts companies	7	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	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
711219	Other spectator sports	3	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
<b>SANTA BARBARA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>43</b>	<b>28 284</b>	<b>10 267</b>	<b>2 453</b>	<b>395</b>	<b>24.9</b>	<b>1.8</b>
711	Performing arts, spectator sports, & related industries	24	15 135	6 631	1 598	63	34.1	1.3
7115	Independent artists, writers, & performers	19	13 949	6 489	1 582	59	28.7	1.3
71151	Independent artists, writers, & performers	19	13 949	6 489	1 582	59	28.7	1.3
711510	Independent artists, writers, & performers	19	13 949	6 489	1 582	59	28.7	1.3
713	Amusement, gambling, & recreation industries	19	13 149	3 636	855	332	14.2	2.4
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	7 305	2 029	491	213	17.5	1.1
713940	Fitness & recreational sports centers	7	7 305	2 029	491	213	17.5	1.1
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
<b>SANTA CLARA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>24</b>	<b>100 472</b>	<b>28 589</b>	<b>5 727</b>	<b>2 699</b>	<b>4.5</b>	<b>.5</b>
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	96 265	27 174	5 399	2 614	4.3	—
7131	Amusement parks & arcades	1	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	D	D	D	e	D	D
713940	Fitness & recreational sports centers	9	D	D	D	e	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
<b>SANTA CLARITA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>40</b>	<b>23 063</b>	<b>8 503</b>	<b>2 185</b>	<b>369</b>	<b>11.5</b>	<b>12.0</b>
711	Performing arts, spectator sports, & related industries	20	13 867	5 707	1 408	89	11.1	17.4
7115	Independent artists, writers, & performers	11	12 310	4 904	1 293	65	4.2	19.6
71151	Independent artists, writers, & performers	11	12 310	4 904	1 293	65	4.2	19.6
711510	Independent artists, writers, & performers	11	12 310	4 904	1 293	65	4.2	19.6
713	Amusement, gambling, & recreation industries	20	9 196	2 796	777	280	12.1	3.9
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	13	5 544	1 833	526	157	13.1	3.0
713940	Fitness & recreational sports centers	13	5 544	1 833	526	157	13.1	3.0
<b>SANTA CRUZ, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>27</b>	<b>35 600</b>	<b>13 124</b>	<b>2 873</b>	<b>966</b>	<b>8.9</b>	<b>3.1</b>
711	Performing arts, spectator sports, & related industries	9	4 500	1 579	284	78	29.9	8.0
713	Amusement, gambling, & recreation industries	18	31 100	11 545	2 589	888	5.9	2.4
7131	Amusement parks & arcades	1	D	D	D	f	D	D
71311	Amusement & theme parks	1	D	D	D	f	D	D
713110	Amusement & theme parks	1	D	D	D	f	D	D
7139	Other amusement & recreation services	16	D	D	D	c	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

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTA FE SPRINGS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>7 087</b>	<b>1 371</b>	<b>406</b>	<b>163</b>	<b>26.4</b>	<b>10.6</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
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
<b>SANTA MARIA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>4 682</b>	<b>971</b>	<b>192</b>	<b>114</b>	<b>25.7</b>	<b>7.3</b>
713	Amusement, gambling, & recreation industries .....	10	4 682	971	192	114	25.7	7.3
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>SANTA MONICA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>403</b>	<b>329 416</b>	<b>170 935</b>	<b>38 394</b>	<b>1 697</b>	<b>22.4</b>	<b>4.7</b>
711	Performing arts, spectator sports, & related industries .....	367	296 234	159 145	36 027	901	18.0	5.0
7111	Performing arts companies .....	52	42 078	14 809	3 119	255	22.1	9.9
71111	Theater companies & dinner theaters .....	9	6 086	3 448	207	24	48.6	2.7
711110	Theater companies & dinner theaters .....	9	6 086	3 448	207	24	48.6	2.7
7111102	Theater companies .....	9	6 086	3 448	207	24	48.6	2.7
71113	Musical groups & artists .....	30	27 079	7 407	1 025	153	20.4	4.8
711130	Musical groups & artists .....	30	27 079	7 407	1 025	153	20.4	4.8
7111309	Other music groups & artists .....	28	D	D	D	c	D	D
71119	Other performing arts companies .....	13	8 913	3 954	1 887	78	9.0	30.5
711190	Other performing arts companies .....	13	8 913	3 954	1 887	78	9.0	30.5
7111909	Other performing arts companies (except circuses) .....	13	8 913	3 954	1 887	78	9.0	30.5
7112	Spectator sports .....	7	3 466	1 504	283	87	84.0	3.7
71121	Spectator sports .....	7	3 466	1 504	283	87	84.0	3.7
7113	Promoters of performing arts, sports, & similar events .....	15	18 780	5 656	1 152	49	11.6	5.1
71132	Promoters of performing arts, sports, & similar events w/o facil .....	15	18 780	5 656	1 152	49	11.6	5.1
711320	Promoters of performing arts, sports, & similar events w/o facil .....	15	18 780	5 656	1 152	49	11.6	5.1
7114	Agents/managers for artists, athletes, & other public figures .....	24	18 227	10 657	3 105	64	12.3	1.5
71141	Agents/managers for artists, athletes, & other public figures .....	24	18 227	10 657	3 105	64	12.3	1.5
711410	Agents/managers for artists, athletes, & other public figures .....	24	18 227	10 657	3 105	64	12.3	1.5
7115	Independent artists, writers, & performers .....	269	213 683	126 519	28 368	446	17.1	4.3
71151	Independent artists, writers, & performers .....	269	213 683	126 519	28 368	446	17.1	4.3
711510	Independent artists, writers, & performers .....	269	213 683	126 519	28 368	446	17.1	4.3
713	Amusement, gambling, & recreation industries .....	34	D	D	D	f	D	D
7131	Amusement parks & arcades .....	4	15 636	5 954	1 240	411	88.7	—
71311	Amusement & theme parks .....	1	D	D	D	c	D	D
713110	Amusement & theme parks .....	1	D	D	D	c	D	D
71312	Amusement arcades .....	3	D	D	D	c	D	D
713120	Amusement arcades .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	17	11 926	4 468	877	287	33.9	—
713940	Fitness & recreational sports centers .....	17	11 926	4 468	877	287	33.9	—
71399	All other amusement & recreation industries .....	10	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	b	D	D
<b>SANTA PAULA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SANTA ROSA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>39</b>	<b>36 512</b>	<b>11 726</b>	<b>2 049</b>	<b>688</b>	<b>47.0</b>	<b>6.5</b>
711	Performing arts, spectator sports, & related industries .....	11	18 067	3 786	351	105	60.5	7.9
7111	Performing arts companies .....	2	D	D	D	a	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	a	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	28	18 445	7 940	1 698	583	33.7	5.1
7139	Other amusement & recreation services .....	23	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	15	9 776	3 901	817	331	18.8	2.9
713940	Fitness & recreational sports centers .....	15	9 776	3 901	817	331	18.8	2.9

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANTEE, CA</b>								
71	Arts, entertainment, & recreation .....	12	8 992	2 920	682	207	7.8	3.6
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 .....	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
<b>SARATOGA, CA</b>								
71	Arts, entertainment, & recreation .....	6	3 769	1 749	369	95	7.6	4.7
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
<b>SAUSALITO, CA</b>								
71	Arts, entertainment, & recreation .....	26	21 875	5 441	1 017	117	15.8	1.5
711	Performing arts, spectator sports, & related industries .....	18	12 763	3 648	504	43	20.1	2.5
7111	Performing arts companies .....	8	5 332	1 876	152	18	20.4	5.3
71113	Musical groups & artists .....	7	D	D	D	a	D	D
711130	Musical groups & artists .....	7	D	D	D	a	D	D
7111309	Other music groups & artists .....	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	7	5 954	1 261	306	17	—	.7
71151	Independent artists, writers, & performers .....	7	5 954	1 261	306	17	—	.7
711510	Independent artists, writers, & performers .....	7	5 954	1 261	306	17	—	.7
713	Amusement, gambling, & recreation industries .....	8	9 112	1 793	513	74	9.9	—
7139	Other amusement & recreation services .....	8	9 112	1 793	513	74	9.9	—
71393	Marinas .....	5	7 066	1 331	418	39	9.4	—
713930	Marinas .....	5	7 066	1 331	418	39	9.4	—
71394	Fitness & recreational sports centers .....	3	2 046	462	95	35	D	—
713940	Fitness & recreational sports centers .....	3	2 046	462	95	35	D	—
<b>SCOTTS VALLEY, CA</b>								
71	Arts, entertainment, & recreation .....	8	3 149	984	203	143	66.5	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>SEAL BEACH, CA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	5	7 626	3 371	798	215	10.0	.6
7139	Other amusement & recreation services .....	5	7 626	3 371	798	215	10.0	.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
<b>SEASIDE, CA</b>								
71	Arts, entertainment, & recreation .....	3	364	70	17	8	52.5	47.5
<b>SEBASTOPOL, CA</b>								
71	Arts, entertainment, & recreation .....	5	1 689	358	79	104	62.5	—
<b>SELMA, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SHAFTER, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SHASTA LAKE, CA *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SIERRA MADRE, CA</b>								
71	Arts, entertainment, & recreation .....	6	3 055	1 477	52	11	42.7	—
711	Performing arts, spectator sports, & related industries .....	6	3 055	1 477	52	11	42.7	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SIMI VALLEY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>21</b>	<b>18 486</b>	<b>5 727</b>	<b>1 241</b>	<b>555</b>	<b>13.3</b>	<b>9.5</b>
713	Amusement, gambling, & recreation industries .....	16	17 683	5 255	1 198	545	13.9	9.9
7139	Other amusement & recreation services .....	15	D	D	D	f	D	D
71391	Golf courses & country clubs .....	5	6 777	2 388	539	174	18.3	—
713910	Golf courses & country clubs .....	5	6 777	2 388	539	174	18.3	—
71394	Fitness & recreational sports centers .....	5	6 602	1 788	397	253	6.1	26.5
713940	Fitness & recreational sports centers .....	5	6 602	1 788	397	253	6.1	26.5
71395	Bowling centers .....	2	D	D	D	b	D	D
713950	Bowling centers .....	2	D	D	D	b	D	D
<b>SOLANA BEACH, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>11 282</b>	<b>2 764</b>	<b>646</b>	<b>168</b>	<b>13.3</b>	<b>.5</b>
711	Performing arts, spectator sports, & related industries .....	6	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 .....	2	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>SONOMA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 334</b>	<b>428</b>	<b>95</b>	<b>47</b>	<b>96.6</b>	<b>3.4</b>
<b>SONORA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>1 870</b>	<b>604</b>	<b>119</b>	<b>62</b>	<b>23.4</b>	<b>1.8</b>
713	Amusement, gambling, & recreation industries .....	7	1 870	604	119	62	23.4	1.8
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>SOUTH EL MONTE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 108</b>	<b>416</b>	<b>81</b>	<b>30</b>	<b>33.9</b>	<b>17.6</b>
<b>SOUTH GATE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 171</b>	<b>108</b>	<b>25</b>	<b>18</b>	<b>51.1</b>	<b>30.7</b>
<b>SOUTH LAKE TAHOE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>38 797</b>	<b>10 156</b>	<b>3 740</b>	<b>1 230</b>	<b>5.7</b>	<b>2.3</b>
713	Amusement, gambling, & recreation industries .....	17	38 797	10 156	3 740	1 230	5.7	2.3
7139	Other amusement & recreation services .....	16	D	D	D	g	D	D
71392	Skiing facilities .....	2	D	D	D	g	D	D
713920	Skiing facilities .....	2	D	D	D	g	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>SOUTH PASADENA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>8 451</b>	<b>4 308</b>	<b>454</b>	<b>135</b>	<b>7.8</b>	<b>3.8</b>
711	Performing arts, spectator sports, & related industries .....	11	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	9	6 756	3 799	344	6	9.7	—
71151	Independent artists, writers, & performers .....	9	6 756	3 799	344	6	9.7	—
711510	Independent artists, writers, & performers .....	9	6 756	3 799	344	6	9.7	—
<b>SOUTH SAN FRANCISCO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>11 017</b>	<b>2 708</b>	<b>603</b>	<b>153</b>	<b>18.9</b>	<b>21.3</b>
711	Performing arts, spectator sports, & related industries .....	5	7 801	1 841	398	62	14.8	22.1
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	2	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	3 216	867	205	91	28.7	19.3
7139	Other amusement & recreation services .....	8	3 216	867	205	91	28.7	19.3
<b>STANTON, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STOCKTON, CA</b>								
71	Arts, entertainment, & recreation .....	42	22 376	7 248	1 708	660	5.7	6.6
713	Amusement, gambling, & recreation industries .....	35	21 190	6 870	1 626	621	5.1	3.8
7139	Other amusement & recreation services .....	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	7 794	2 501	621	269	4.7	2.2
713940	Fitness & recreational sports centers .....	13	7 794	2 501	621	269	4.7	2.2
71395	Bowling centers .....	2	D	D	D	b	D	D
713950	Bowling centers .....	2	D	D	D	b	D	D
<b>SUISUN CITY, CA</b>								
71	Arts, entertainment, & recreation .....	4	548	167	52	38	35.0	—
<b>SUNNYVALE, CA</b>								
71	Arts, entertainment, & recreation .....	20	12 735	3 262	609	227	25.7	6.7
711	Performing arts, spectator sports, & related industries .....	9	4 940	1 082	114	47	32.9	12.8
713	Amusement, gambling, & recreation industries .....	11	7 795	2 180	495	180	21.2	2.8
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
<b>SUSANVILLE, CA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
<b>TAFT, CA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>TEHACHAPI, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>TEMECULA, CA</b>								
71	Arts, entertainment, & recreation .....	13	9 179	2 869	649	231	15.1	26.1
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	5 647	1 863	454	122	—	42.3
713910	Golf courses & country clubs .....	3	5 647	1 863	454	122	—	42.3
71394	Fitness & recreational sports centers .....	5	2 498	604	164	101	45.6	—
713940	Fitness & recreational sports centers .....	5	2 498	604	164	101	45.6	—
<b>TEMPLE CITY, CA</b>								
71	Arts, entertainment, & recreation .....	4	653	171	15	10	41.8	58.2
<b>THOUSAND OAKS, CA</b>								
71	Arts, entertainment, & recreation .....	45	23 329	10 519	1 498	272	6.7	11.0
711	Performing arts, spectator sports, & related industries .....	30	13 379	7 626	839	58	3.4	9.2
7111	Performing arts companies .....	8	3 901	1 307	212	25	2.0	.8
71113	Musical groups & artists .....	6	D	D	D	a	D	D
711130	Musical groups & artists .....	6	D	D	D	a	D	D
7111309	Other music groups & artists .....	6	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	19	9 180	6 188	615	24	3.3	12.1
71151	Independent artists, writers, & performers .....	19	9 180	6 188	615	24	3.3	12.1
711510	Independent artists, writers, & performers .....	19	9 180	6 188	615	24	3.3	12.1
713	Amusement, gambling, & recreation industries .....	15	9 950	2 893	659	214	11.1	13.4
7139	Other amusement & recreation services .....	14	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
<b>TIBURON, CA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TORRANCE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>37</b>	<b>53 370</b>	<b>20 299</b>	<b>3 133</b>	<b>923</b>	<b>8.5</b>	<b>2.7</b>
711	Performing arts, spectator sports, & related industries .....	12	26 992	13 587	1 597	370	1.7	.3
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	e	D	D
7115	Independent artists, writers, & performers .....	5	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	5	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	25	26 378	6 712	1 536	553	15.5	5.2
7139	Other amusement & recreation services .....	23	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	15	16 937	4 342	987	336	6.3	8.0
713940	Fitness & recreational sports centers .....	15	16 937	4 342	987	336	6.3	8.0
71395	Bowling centers .....	3	5 841	1 959	458	170	—	—
713950	Bowling centers .....	3	5 841	1 959	458	170	—	—
<b>TRACY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>4 914</b>	<b>1 071</b>	<b>257</b>	<b>107</b>	<b>17.7</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>TRUCKEE, CA *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>2 462</b>	<b>607</b>	<b>108</b>	<b>23</b>	<b>55.4</b>	<b>22.1</b>
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
<b>TULARE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>TURLOCK, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>2 172</b>	<b>618</b>	<b>181</b>	<b>83</b>	<b>23.5</b>	<b>5.9</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>TUSTIN, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>34 051</b>	<b>8 968</b>	<b>2 296</b>	<b>721</b>	<b>2.4</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	4	2 938	1 186	279	129	14.3	—
7111	Performing arts companies .....	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	31 113	7 782	2 017	592	1.3	1.7
7139	Other amusement & recreation services .....	12	D	D	D	f	D	D
71391	Golf courses & country clubs .....	3	D	D	D	e	D	D
713910	Golf courses & country clubs .....	3	D	D	D	e	D	D
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 .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
<b>TWENTYNINE PALMS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>UKIAH, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>2 186</b>	<b>765</b>	<b>188</b>	<b>99</b>	<b>44.8</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>UNION CITY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>UPLAND, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>11 444</b>	<b>2 535</b>	<b>594</b>	<b>229</b>	<b>14.7</b>	<b>5.8</b>
711	Performing arts, spectator sports, & related industries .....	4	1 506	111	32	5	80.1	—
713	Amusement, gambling, & recreation industries .....	10	9 938	2 424	562	224	4.8	6.7
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	2 001	457	114	69	15.3	—
713940	Fitness & recreational sports centers .....	4	2 001	457	114	69	15.3	—
<b>VACAVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>4 500</b>	<b>1 634</b>	<b>392</b>	<b>188</b>	<b>17.5</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>VALLEJO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>42 423</b>	<b>6 920</b>	<b>1 703</b>	<b>484</b>	<b>2.5</b>	<b>3.7</b>
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7131	Amusement parks & arcades .....	1	D	D	D	c	D	D
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 .....	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	5 551	1 911	490	224	1.5	25.0
713940	Fitness & recreational sports centers .....	7	5 551	1 911	490	224	1.5	25.0
<b>VICTORVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>6 559</b>	<b>2 285</b>	<b>584</b>	<b>215</b>	<b>.9</b>	<b>12.0</b>
713	Amusement, gambling, & recreation industries .....	8	6 559	2 285	584	215	.9	12.0
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	3 503	1 233	316	131	—	22.6
713940	Fitness & recreational sports centers .....	4	3 503	1 233	316	131	—	22.6
<b>VILLA PARK, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>VISALIA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
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 .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>VISTA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>18 788</b>	<b>5 516</b>	<b>1 134</b>	<b>306</b>	<b>2.3</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	4	9 813	3 029	546	70	2.9	—
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
711219	Other spectator sports .....	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	1	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 .....	5	8 975	2 487	588	236	1.6	—
7139	Other amusement & recreation services .....	5	8 975	2 487	588	236	1.6	—
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	1	D	D	D	b	D	D
<b>WALNUT, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>1 665</b>	<b>202</b>	<b>55</b>	<b>18</b>	<b>60.9</b>	<b>20.8</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WALNUT CREEK, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>25</b>	<b>16 240</b>	<b>5 122</b>	<b>987</b>	<b>469</b>	<b>41.4</b>	<b>11.1</b>
711	Performing arts, spectator sports, & related industries .....	6	3 399	1 016	51	11	42.9	51.8
713	Amusement, gambling, & recreation industries .....	19	12 841	4 106	936	458	41.0	.3
7139	Other amusement & recreation services .....	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	10	7 001	2 460	563	266	31.1	.5
713940	Fitness & recreational sports centers .....	10	7 001	2 460	563	266	31.1	.5
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
<b>WATSONVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>4 683</b>	<b>1 501</b>	<b>444</b>	<b>167</b>	<b>1.7</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	4 683	1 501	444	167	1.7	—
7139	Other amusement & recreation services .....	4	4 683	1 501	444	167	1.7	—
<b>WEED, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WEST COVINA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>8 003</b>	<b>1 829</b>	<b>406</b>	<b>187</b>	<b>1.9</b>	<b>12.4</b>
713	Amusement, gambling, & recreation industries .....	6	8 003	1 829	406	187	1.9	12.4
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>WEST HOLLYWOOD, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>254</b>	<b>264 003</b>	<b>140 684</b>	<b>25 949</b>	<b>1 001</b>	<b>11.1</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries .....	241	254 661	136 730	24 802	800	11.3	3.7
7111	Performing arts companies .....	46	36 078	15 632	2 775	218	10.4	3.8
71111	Theater companies & dinner theaters .....	8	2 881	855	108	15	46.0	41.3
711110	Theater companies & dinner theaters .....	8	2 881	855	108	15	46.0	41.3
71113	Musical groups & artists .....	29	23 254	9 433	1 811	105	7.9	.8
711130	Musical groups & artists .....	29	23 254	9 433	1 811	105	7.9	.8
7111309	Other music groups & artists .....	29	23 254	9 433	1 811	105	7.9	.8
71119	Other performing arts companies .....	9	9 943	5 344	856	98	6.1	—
711190	Other performing arts companies .....	9	9 943	5 344	856	98	6.1	—
7111909	Other performing arts companies (except circuses) .....	9	9 943	5 344	856	98	6.1	—
7113	Promoters of performing arts, sports, & similar events .....	18	21 600	4 639	1 464	40	32.6	3.5
71132	Promoters of performing arts, sports, & similar events w/o facil .....	15	20 788	4 297	1 418	32	31.8	3.7
711320	Promoters of performing arts, sports, & similar events w/o facil .....	15	20 788	4 297	1 418	32	31.8	3.7
7114	Agents/managers for artists, athletes, & other public figures .....	52	63 034	28 591	7 022	364	4.0	4.7
71141	Agents/managers for artists, athletes, & other public figures .....	52	63 034	28 591	7 022	364	4.0	4.7
711410	Agents/managers for artists, athletes, & other public figures .....	52	63 034	28 591	7 022	364	4.0	4.7
7115	Independent artists, writers, & performers .....	125	133 949	87 868	13 541	178	11.6	3.2
71151	Independent artists, writers, & performers .....	125	133 949	87 868	13 541	178	11.6	3.2
711510	Independent artists, writers, & performers .....	125	133 949	87 868	13 541	178	11.6	3.2
713	Amusement, gambling, & recreation industries .....	13	9 342	3 954	1 147	201	5.5	13.6
7139	Other amusement & recreation services .....	13	9 342	3 954	1 147	201	5.5	13.6
71394	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
<b>WESTLAKE VILLAGE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>4 817</b>	<b>2 139</b>	<b>227</b>	<b>54</b>	<b>39.3</b>	<b>21.8</b>
711	Performing arts, spectator sports, & related industries .....	11	D	D	D	a	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
<b>WESTMINSTER, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>WEST SACRAMENTO, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WHITTIER, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>16</b>	<b>10 981</b>	<b>5 009</b>	<b>863</b>	<b>258</b>	<b>8.3</b>	<b>5.7</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	e	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 972	1 087	273	109	24.1	.7
713940	Fitness & recreational sports centers .....	5	2 972	1 087	273	109	24.1	.7
<b>WILLITS, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	b	D	D
<b>WINDSOR, CA *</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>WOODLAND, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>WOODSIDE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>YORBA LINDA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>18 551</b>	<b>4 427</b>	<b>865</b>	<b>199</b>	<b>.5</b>	<b>.4</b>
711	Performing arts, spectator sports, & related industries .....	1	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
711219	Other spectator sports .....	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	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
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>YOUNTVILLE, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>YREKA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>YUBA CITY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>4 589</b>	<b>1 379</b>	<b>343</b>	<b>149</b>	<b>23.2</b>	<b>.2</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>YUCAIPA, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>YUCCA VALLEY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>1 060</b>	<b>326</b>	<b>68</b>	<b>41</b>	<b>7.8</b>	<b>9.8</b>

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF ALAMEDA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	22	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	21	D	D	D	e	D	D
7139	Other amusement & recreation services .....	21	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	16 867	6 598	1 439	330	—	2.7
713910	Golf courses & country clubs .....	6	16 867	6 598	1 439	330	—	2.7
71394	Fitness & recreational sports centers .....	9	3 308	852	204	75	28.2	1.3
713940	Fitness & recreational sports centers .....	9	3 308	852	204	75	28.2	1.3
<b>BALANCE OF ALPINE COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	g	D	D
7139	Other amusement & recreation services .....	4	D	D	D	g	D	D
71392	Skiing facilities .....	3	D	D	D	g	D	D
713920	Skiing facilities .....	3	D	D	D	g	D	D
<b>BALANCE OF AMADOR COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	e	D	D
7132	Gambling industries .....	1	D	D	D	e	D	D
<b>BALANCE OF BUTTE COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	16	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	e	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71393	Marinas .....	2	D	D	D	b	D	D
713930	Marinas .....	2	D	D	D	b	D	D
<b>BALANCE OF CALAVERAS COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	16	6 428	1 505	237	91	46.0	11.8
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	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
<b>BALANCE OF COLUSA COUNTY, CA</b>								
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
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	c	D	D
<b>BALANCE OF CONTRA COSTA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	60	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	8	3 145	1 497	180	15	29.7	—
71151	Independent artists, writers, & performers .....	8	3 145	1 497	180	15	29.7	—
711510	Independent artists, writers, & performers .....	8	3 145	1 497	180	15	29.7	—
713	Amusement, gambling, & recreation industries .....	47	D	D	D	f	D	D
7139	Other amusement & recreation services .....	45	D	D	D	f	D	D
71391	Golf courses & country clubs .....	6	D	D	D	e	D	D
713910	Golf courses & country clubs .....	6	D	D	D	e	D	D
71393	Marinas .....	19	D	D	D	c	D	D
713930	Marinas .....	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	11	3 776	1 069	175	53	26.2	1.5
713990	All other amusement & recreation industries .....	11	3 776	1 069	175	53	26.2	1.5
<b>BALANCE OF DEL NORTE COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF EL DORADO COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	32	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	24	D	D	D	e	D	D
7139	Other amusement & recreation services .....	22	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	12	3 509	871	99	99	72.9	11.1
713990	All other amusement & recreation industries .....	12	3 509	871	99	99	72.9	11.1
<b>BALANCE OF FRESNO COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	25	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	20	D	D	D	g	D	D
7131	Amusement parks & arcades .....	1	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 .....	17	D	D	D	e	D	D
71391	Golf courses & country clubs .....	4	D	D	D	b	D	D
713910	Golf courses & country clubs .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	1 477	410	38	26	75.2	24.8
713940	Fitness & recreational sports centers .....	5	1 477	410	38	26	75.2	24.8
<b>BALANCE OF GLENN COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>BALANCE OF HUMBOLDT COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	12	15 765	2 313	567	195	4.2	4.8
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>BALANCE OF IMPERIAL COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BALANCE OF INYO COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	8	4 985	2 582	504	153	18.8	—
713	Amusement, gambling, & recreation industries .....	8	4 985	2 582	504	153	18.8	—
<b>BALANCE OF KERN COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	c	D	D
7111	Performing arts companies .....	3	D	D	D	b	D	D
7112	Spectator sports .....	7	D	D	D	b	D	D
71121	Spectator sports .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	26	D	D	D	f	D	D
7139	Other amusement & recreation services .....	20	D	D	D	e	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
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>BALANCE OF KINGS COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	e	D	D
7132	Gambling industries .....	1	D	D	D	e	D	D
71329	Other gambling industries .....	1	D	D	D	e	D	D
713290	Other gambling industries .....	1	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	e	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LAKE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7132	Gambling industries .....	3	D	D	D	e	D	D
71329	Other gambling industries .....	2	D	D	D	c	D	D
713290	Other gambling industries .....	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	2	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>BALANCE OF LASSEN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF LOS ANGELES COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>224</b>	<b>292 453</b>	<b>85 638</b>	<b>15 443</b>	<b>7 129</b>	<b>11.7</b>	<b>7.9</b>
711	Performing arts, spectator sports, & related industries .....	152	D	D	D	f	D	D
7111	Performing arts companies .....	29	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	7	3 498	1 279	139	43	7.3	79.8
711110	Theater companies & dinner theaters .....	7	3 498	1 279	139	43	7.3	79.8
71113	Musical groups & artists .....	16	D	D	D	c	D	D
711130	Musical groups & artists .....	16	D	D	D	c	D	D
7111309	Other music groups & artists .....	13	D	D	D	b	D	D
71119	Other performing arts companies .....	5	2 660	1 181	139	87	15.8	12.4
711190	Other performing arts companies .....	5	2 660	1 181	139	87	15.8	12.4
7111909	Other performing arts companies (except circuses) .....	5	2 660	1 181	139	87	15.8	12.4
7112	Spectator sports .....	12	D	D	D	c	D	D
71121	Spectator sports .....	12	D	D	D	c	D	D
711219	Other spectator sports .....	9	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	9	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	8	D	D	D	b	D	D
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
7115	Independent artists, writers, & performers .....	95	48 403	23 560	3 352	205	18.6	14.2
71151	Independent artists, writers, & performers .....	95	48 403	23 560	3 352	205	18.6	14.2
711510	Independent artists, writers, & performers .....	95	48 403	23 560	3 352	205	18.6	14.2
713	Amusement, gambling, & recreation industries .....	72	D	D	D	i	D	D
7131	Amusement parks & arcades .....	5	D	D	D	i	D	D
71311	Amusement & theme parks .....	1	D	D	D	i	D	D
713110	Amusement & theme parks .....	1	D	D	D	i	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	i	D	D
7139	Other amusement & recreation services .....	66	D	D	D	g	D	D
71391	Golf courses & country clubs .....	19	D	D	D	f	D	D
713910	Golf courses & country clubs .....	19	D	D	D	f	D	D
71393	Marinas .....	10	D	D	D	b	D	D
713930	Marinas .....	10	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	17	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	17	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	c	D	D
<b>BALANCE OF MADERA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>2 173</b>	<b>635</b>	<b>111</b>	<b>43</b>	<b>54.8</b>	<b>10.9</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF MARIN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>33</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	19	D	D	D	b	D	D
7111	Performing arts companies .....	5	D	D	D	b	D	D
71113	Musical groups & artists .....	5	D	D	D	b	D	D
711130	Musical groups & artists .....	5	D	D	D	b	D	D
7111309	Other music groups & artists .....	5	D	D	D	b	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
7115	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	14	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	5	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	5	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MARIPOSA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BALANCE OF MENDOCINO COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	16	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7132	Gambling industries .....	3	D	D	D	e	D	D
<b>BALANCE OF MERCED COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	7	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
<b>BALANCE OF MONO COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	5	679	153	24	5	39.5	4.3
<b>BALANCE OF MONTEREY COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	8	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	8	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	14	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
71394	Fitness & recreational sports centers .....	4	1 435	493	104	53	28.2	2.2
713940	Fitness & recreational sports centers .....	4	1 435	493	104	53	28.2	2.2
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
<b>BALANCE OF NAPA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	14	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	8	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
<b>BALANCE OF NEVADA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	17	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	f	D	D
7139	Other amusement & recreation services .....	13	D	D	D	f	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	c	D	D
<b>BALANCE OF ORANGE COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	39	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	11	D	D	D	b	D	D
7111	Performing arts companies .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	28	D	D	D	f	D	D
7139	Other amusement & recreation services .....	27	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
71394	Fitness & recreational sports centers .....	16	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	16	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF PLACER COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>48</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	a	D	D
7111	Performing arts companies .....	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	41	D	D	D	g	D	D
7139	Other amusement & recreation services .....	39	D	D	D	g	D	D
71391	Golf courses & country clubs .....	8	D	D	D	c	D	D
713910	Golf courses & country clubs .....	8	D	D	D	c	D	D
71392	Skiing facilities .....	5	D	D	D	g	D	D
713920	Skiing facilities .....	5	D	D	D	g	D	D
71393	Marinas .....	5	D	D	D	b	D	D
713930	Marinas .....	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	9	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	12	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	b	D	D
<b>BALANCE OF PLUMAS COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>4 469</b>	<b>1 174</b>	<b>71</b>	<b>37</b>	<b>12.4</b>	<b>54.9</b>
713	Amusement, gambling, & recreation industries .....	11	4 469	1 174	71	37	12.4	54.9
7139	Other amusement & recreation services .....	11	4 469	1 174	71	37	12.4	54.9
<b>BALANCE OF RIVERSIDE COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>57</b>	<b>115 980</b>	<b>37 351</b>	<b>8 964</b>	<b>2 166</b>	<b>7.8</b>	<b>38.7</b>
711	Performing arts, spectator sports, & related industries .....	21	D	D	D	b	D	D
7112	Spectator sports .....	9	D	D	D	b	D	D
71121	Spectator sports .....	9	D	D	D	b	D	D
711219	Other spectator sports .....	8	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	5	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	5	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	36	D	D	D	g	D	D
7132	Gambling industries .....	3	D	D	D	g	D	D
71321	Casinos (except casino hotels) .....	3	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	3	D	D	D	g	D	D
7139	Other amusement & recreation services .....	33	D	D	D	f	D	D
71391	Golf courses & country clubs .....	13	27 064	8 898	2 051	523	2.8	7.0
713910	Golf courses & country clubs .....	13	27 064	8 898	2 051	523	2.8	7.0
71394	Fitness & recreational sports centers .....	9	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	9	D	D	D	e	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
<b>BALANCE OF SACRAMENTO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>144</b>	<b>146 420</b>	<b>63 466</b>	<b>18 229</b>	<b>3 342</b>	<b>16.7</b>	<b>7.2</b>
711	Performing arts, spectator sports, & related industries .....	35	D	D	D	g	D	D
7111	Performing arts companies .....	8	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	b	D	D
7112	Spectator sports .....	8	D	D	D	c	D	D
71121	Spectator sports .....	8	D	D	D	c	D	D
7112119	Other professional sports clubs .....	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	10	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	7	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	7	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SACRAMENTO COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	109	D	D	D	g	D	D
7131	Amusement parks & arcades .....	10	4 947	1 302	281	143	11.9	26.8
71312	Amusement arcades .....	10	4 947	1 302	281	143	11.9	26.8
713120	Amusement arcades .....	10	4 947	1 302	281	143	11.9	26.8
7139	Other amusement & recreation services .....	94	D	D	D	g	D	D
71391	Golf courses & country clubs .....	12	D	D	D	e	D	D
713910	Golf courses & country clubs .....	12	D	D	D	e	D	D
71393	Marinas .....	12	D	D	D	b	D	D
713930	Marinas .....	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	46	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	46	D	D	D	f	D	D
7139405	Roller skating rinks .....	5	D	D	D	c	D	D
71395	Bowling centers .....	8	D	D	D	c	D	D
713950	Bowling centers .....	8	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	16	3 608	768	180	115	66.1	8.0
713990	All other amusement & recreation industries .....	16	3 608	768	180	115	66.1	8.0
<b>BALANCE OF SAN BENITO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
<b>BALANCE OF SAN BERNARDINO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>50</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	c	D	D
7111	Performing arts companies .....	3	D	D	D	b	D	D
711119	Other performing arts companies .....	2	D	D	D	b	D	D
711190	Other performing arts companies .....	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	2	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 .....	1	D	D	D	b	D	D
7112122	Auto racetrack operation .....	1	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 .....	37	D	D	D	g	D	D
7132	Gambling industries .....	2	D	D	D	g	D	D
71321	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
7139	Other amusement & recreation services .....	32	D	D	D	f	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 .....	10	5 384	1 833	424	149	11.2	4.3
713940	Fitness & recreational sports centers .....	10	5 384	1 833	424	149	11.2	4.3
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
7139902	Concession operators of amusement devices & rides .....	5	D	D	D	a	D	D
<b>BALANCE OF SAN DIEGO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>97</b>	<b>256 089</b>	<b>84 232</b>	<b>19 419</b>	<b>4 532</b>	<b>5.5</b>	<b>2.3</b>
711	Performing arts, spectator sports, & related industries .....	41	D	D	D	e	D	D
7111	Performing arts companies .....	6	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7111102	Theater companies .....	1	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
7112	Spectator sports .....	13	D	D	D	b	D	D
71121	Spectator sports .....	13	D	D	D	b	D	D
711219	Other spectator sports .....	13	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 .....	8	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

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SAN DIEGO COUNTY, CA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	56	D	D	D	h	D	D
7132	Gambling industries .....	3	D	D	D	h	D	D
71321	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
713210	Casinos (except casino hotels) .....	1	D	D	D	g	D	D
71329	Other gambling industries .....	2	D	D	D	g	D	D
713290	Other gambling industries .....	2	D	D	D	g	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	2	D	D	D	g	D	D
7139	Other amusement & recreation services .....	52	D	D	D	g	D	D
71391	Golf courses & country clubs .....	16	D	D	D	g	D	D
713910	Golf courses & country clubs .....	16	D	D	D	g	D	D
71394	Fitness & recreational sports centers .....	23	8 073	2 426	530	235	33.0	5.2
713940	Fitness & recreational sports centers .....	23	8 073	2 426	530	235	33.0	5.2
71399	All other amusement & recreation industries .....	11	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	11	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	c	D	D
<b>BALANCE OF SAN JOAQUIN COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>32</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	a	D	D
7112	Spectator sports .....	4	D	D	D	a	D	D
71121	Spectator sports .....	4	D	D	D	a	D	D
711219	Other spectator sports .....	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	25	D	D	D	e	D	D
7139	Other amusement & recreation services .....	23	D	D	D	e	D	D
71391	Golf courses & country clubs .....	7	7 872	2 496	530	162	3.9	5.2
713910	Golf courses & country clubs .....	7	7 872	2 496	530	162	3.9	5.2
71393	Marinas .....	7	D	D	D	b	D	D
713930	Marinas .....	7	D	D	D	b	D	D
<b>BALANCE OF SAN LUIS OBISPO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>24</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	8	5 321	2 555	1 269	35	57.0	—
7115	Independent artists, writers, & performers .....	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	16	D	D	D	e	D	D
7139	Other amusement & recreation services .....	14	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	D	D	D	c	D	D
713910	Golf courses & country clubs .....	6	D	D	D	c	D	D
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
<b>BALANCE OF SAN MATEO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	a	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 .....	3	D	D	D	b	D	D
713910	Golf courses & country clubs .....	3	D	D	D	b	D	D
<b>BALANCE OF SANTA BARBARA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>66</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	44	D	D	D	c	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
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	a	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
713	Amusement, gambling, & recreation industries .....	22	D	D	D	g	D	D
7132	Gambling industries .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	21	D	D	D	f	D	D
71391	Golf courses & country clubs .....	8	D	D	D	c	D	D
713910	Golf courses & country clubs .....	8	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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SANTA CLARA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>29</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	a	D	D
7112	Spectator sports .....	4	D	D	D	a	D	D
71121	Spectator sports .....	4	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 .....	4	D	D	D	c	D	D
713910	Golf courses & country clubs .....	4	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	10	5 945	1 613	274	109	29.4	.5
713990	All other amusement & recreation industries .....	10	5 945	1 613	274	109	29.4	.5
7139904	Miniature golf courses .....	2	D	D	D	b	D	D
<b>BALANCE OF SANTA CRUZ COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>33</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	24	D	D	D	e	D	D
7139	Other amusement & recreation services .....	22	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	12 574	3 661	836	229	9.4	.3
713910	Golf courses & country clubs .....	6	12 574	3 661	836	229	9.4	.3
71394	Fitness & recreational sports centers .....	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	13	D	D	D	c	D	D
<b>BALANCE OF SHASTA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>BALANCE OF SISKIYOU COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	e	D	D
<b>BALANCE OF SOLANO COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>BALANCE OF SONOMA COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>57</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	22	D	D	D	c	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
7112	Spectator sports .....	5	D	D	D	b	D	D
71121	Spectator sports .....	5	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	b	D	D
7112122	Auto racetrack operation .....	1	D	D	D	b	D	D
711219	Other spectator sports .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	34	D	D	D	f	D	D
7139	Other amusement & recreation services .....	31	D	D	D	f	D	D
71391	Golf courses & country clubs .....	9	12 170	3 993	899	231	5.7	2.9
713910	Golf courses & country clubs .....	9	12 170	3 993	899	231	5.7	2.9
71394	Fitness & recreational sports centers .....	10	6 767	2 682	641	231	17.4	9.0
713940	Fitness & recreational sports centers .....	10	6 767	2 682	641	231	17.4	9.0
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
<b>BALANCE OF STANISLAUS COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>22</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
<b>BALANCE OF SUTTER COUNTY, CA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF TEHAMA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	a	D	D
<b>BALANCE OF TRINITY COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	4	2 080	466	67	16	48.3	—
713	Amusement, gambling, & recreation industries .....	4	2 080	466	67	16	48.3	—
7139	Other amusement & recreation services .....	4	2 080	466	67	16	48.3	—
<b>BALANCE OF TULARE COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7132	Gambling industries .....	2	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF TUOLUMNE COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	17	52 237	5 407	1 817	602	8.5	.4
713	Amusement, gambling, & recreation industries .....	15	D	D	D	f	D	D
7132	Gambling industries .....	1	D	D	D	c	D	D
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	e	D	D
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
<b>BALANCE OF VENTURA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	43	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	30	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	25	D	D	D	c	D	D
71151	Independent artists, writers, & performers .....	25	D	D	D	c	D	D
711510	Independent artists, writers, & performers .....	25	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	13	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
<b>BALANCE OF YOLO COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	f	D	D
7132	Gambling industries .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>BALANCE OF YUBA COUNTY, CA</b>								
71	Arts, entertainment, & recreation .....	4	1 556	278	59	13	58.2	—

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

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

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

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

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

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

### **7111103 Dinner Theaters**

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

## **71112 Dance Companies**

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

## **71120 Dance Companies**

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

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

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

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

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

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

The data published with NAICS code 71130 are comprised of these parts of the following SIC industries:

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

### **7111301 Symphony Orchestras and Chamber Music Organizations**

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

### **7111309 Other Music Groups and Artists**

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

## **71119 Other Performing Arts Companies**

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

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## **711190 Other Performing Arts Companies**

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

## **7111901 Circuses**

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

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

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

## **7112 Spectator Sports**

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

## **71121 Spectator Sports**

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

## **711211 Sports Teams and Clubs**

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

## **7112111 Football Clubs**

Establishments primarily engaged in operating professional or semiprofessional football clubs.

## **7112112 Baseball Clubs**

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

## **7112119 Other Professional Sports Clubs**

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

## **711212 Racetracks**

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

## **7112121 Dog Racetrack Operation**

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

## **7112122 Auto Racetrack Operation**

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

## **7112123 Horse Racetrack Operation**

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

## **711219 Other Spectator Sports**

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

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

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

7999 (pt) Professional Athletes

## **7112191 Professional Athletes**

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

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

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

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

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

### **7113101 Stadium Operators**

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

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

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

### **7113103 Theater Operators**

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

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

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

### **7113202 Sports Promoters**

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

### **7113203 Theatrical Promoters**

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

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

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

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

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

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

### **7114102 Theatrical Agents**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7115102 Actors and Actresses**

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

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

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

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

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

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

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

### **71211 Museums**

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

### **712110 Museums**

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

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

- 8412 (pt) Museums

### **71212 Historical Sites**

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

### **712120 Historical Sites**

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

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

- 8412 (pt) Historical Sites

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

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

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

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

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

8422 (pt) Zoos and Botanical Gardens

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

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

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

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7996 Amusement Parks

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

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

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

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



### **71312 Amusement Arcades**

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

### **713120 Amusement Arcades**

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

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

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

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

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

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

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

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

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

7999 (pt) Casinos, (Except Casino Hotels)

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

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

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

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

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

7993 (pt) Slot Machine Operators

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

### **7132901 Slot Machine Operators**

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

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

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

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

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

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

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

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

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

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

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

### **7139102 Public Golf Courses**

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

### **71392 Skiing Facilities**

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

### **713920 Skiing Facilities**

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

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

7999 (pt) Skiing Facilities

### **71393 Marinas**

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

### **713930 Marinas**

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

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

4493 Marinas

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

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

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

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

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

7991      Gymnasiums, Athletic Clubs, and Physical  
            Fitness Centers

7997 (pt) Membership Recreation Clubs With  
            Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

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

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

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

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

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

### **7139404 Ice Skating Rinks**

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

### **7139405 Roller Skating Rinks**

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

### **71395 Bowling Centers**

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

### **713950 Bowling Centers**

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

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

7933 Bowling Centers

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

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

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

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

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

Establishments primarily engaged in operating dance halls or ballrooms.

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

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

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

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

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

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

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

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

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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

# Appendix D.

## Geographic Notes

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### **CALIFORNIA**

**Buellton** was incorporated in February 1992.

**Calabasas** was incorporated in April 1991, but this change was not submitted to the Census Bureau until November 1992.

**Grover Beach** name was changed from Grover City in December 1992.

**Industry** does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

**Malibu** was incorporated in March 1991, but this change was not submitted to the Census Bureau until January 1993.

**Shasta Lake** was incorporated in July 1993.

**Truckee** was incorporated in March 1993.

**Vernon** does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

**Windsor** was incorporated in July 1992.

# Appendix E. Metropolitan Areas

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## **CALIFORNIA**

### **Bakersfield, CA MSA**

Kern County, CA

### **Chico—Paradise, CA MSA**

Butte County, CA

### **Fresno, CA MSA**

Fresno County, CA

Madera County, CA

### **Los Angeles—Riverside—Orange County, CA CMSA**

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Orange County, CA PMSA

Orange County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Ventura, CA PMSA

Ventura County, CA

### **Los Angeles—Long Beach, CA PMSA**

Los Angeles County, CA

### **Merced, CA MSA**

Merced County, CA

### **Modesto, CA MSA**

Stanislaus County, CA

### **Oakland, CA PMSA**

Alameda County, CA

Contra Costa County, CA

### **Orange County, CA PMSA**

Orange County, CA

### **Redding, CA MSA**

Shasta County, CA

### **Riverside—San Bernardino, CA PMSA**

Riverside County, CA

San Bernardino County, CA

### **Sacramento, CA PMSA**

El Dorado County, CA

Placer County, CA

Sacramento County, CA

### **Sacramento—Yolo, CA CMSA**

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Yolo, CA PMSA

Yolo County, CA

### **Salinas, CA MSA**

Monterey County, CA

### **San Diego, CA MSA**

San Diego County, CA

### **San Francisco, CA PMSA**

Marin County, CA

San Francisco County, CA

San Mateo County, CA

### **San Francisco—Oakland—San Jose, CA CMSA**

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Jose, CA PMSA

Santa Clara County, CA

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**San Francisco—Oakland—San Jose, CA CMSA—Con.**

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

**San Jose, CA PMSA**

Santa Clara County, CA

**San Luis Obispo—Atascadero—Paso Robles, CA MSA**

San Luis Obispo County, CA

**Santa Barbara—Santa Maria—Lompoc, CA MSA**

Santa Barbara County, CA

**Santa Cruz—Watsonville, CA PMSA**

Santa Cruz County, CA

**Santa Rosa, CA PMSA**

Sonoma County, CA

**Stockton—Lodi, CA MSA**

San Joaquin County, CA

**Vallejo—Fairfield—Napa, CA PMSA**

Napa County, CA

Solano County, CA

**Ventura, CA PMSA**

Ventura County, CA

**Visalia—Tulare—Porterville, CA MSA**

Tulare County, CA

**Yolo, CA PMSA**

Yolo County, CA

**Yuba City, CA MSA**

Sutter County, CA

Yuba County, CA



