

Kentucky

1997

Issued November 1999

EC97S71A-KY

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENTUCKY								
71	Arts, entertainment, & recreation	906	550 206	126 305	25 302	10 580	21.4	7.4
711	Performing arts, spectator sports, & related industries	209	252 305	43 922	9 126	2 674	12.5	10.5
7111	Performing arts companies	30	12 916	3 130	674	289	30.7	7.5
71111	Theater companies & dinner theaters	9	5 470	738	248	78	33.7	14.4
711110	Theater companies & dinner theaters	9	5 470	738	248	78	33.7	14.4
7111102	Theater companies	9	5 470	738	248	78	33.7	14.4
71113	Musical groups & artists	16	5 345	1 999	343	168	22.4	1.0
711130	Musical groups & artists	16	5 345	1 999	343	168	22.4	1.0
7111309	Other music groups & artists	16	5 345	1 999	343	168	22.4	1.0
71119	Other performing arts companies	5	2 101	393	83	43	44.2	5.8
711190	Other performing arts companies	5	2 101	393	83	43	44.2	5.8
7111909	Other performing arts companies (except circuses)	5	2 101	393	83	43	44.2	5.8
7112	Spectator sports	131	216 886	36 636	7 490	2 020	8.9	11.8
71121	Spectator sports	131	216 886	36 636	7 490	2 020	8.9	11.8
711211	Sports teams & clubs	2	D	D	D	b	D	D
7112112	Baseball clubs	1	D	D	D	a	D	D
7112119	Other professional sports clubs	1	D	D	D	b	D	D
711212	Racetracks	15	164 774	22 417	4 612	1 164	1.3	11.5
7112122	Auto racetrack operation	8	7 006	978	131	81	30.7	2.8
7112123	Horse racetrack operation	7	157 768	21 439	4 481	1 083	—	11.9
711219	Other spectator sports	114	D	D	D	f	D	D
7112191	Professional athletes	4	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	110	43 808	12 927	2 583	763	32.8	14.5
7113	Promoters of performing arts, sports, & similar events	12	17 923	2 901	696	306	38.9	—
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	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	8	2 414	583	122	24	15.9	2.0
71141	Agents/managers for artists, athletes, & other public figures	8	2 414	583	122	24	15.9	2.0
711410	Agents/managers for artists, athletes, & other public figures	8	2 414	583	122	24	15.9	2.0
7115	Independent artists, writers, & performers	28	2 166	672	144	35	48.2	—
71151	Independent artists, writers, & performers	28	2 166	672	144	35	48.2	—
711510	Independent artists, writers, & performers	28	2 166	672	144	35	48.2	—
712	Museums, historical sites, & similar institutions	4	318	58	14	7	59.1	15.7
7121	Museums, historical sites, & similar institutions	4	318	58	14	7	59.1	15.7
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	693	297 583	82 325	16 162	7 899	28.8	4.7
7131	Amusement parks & arcades	49	33 395	8 117	1 173	1 033	7.7	.2
71311	Amusement & theme parks	12	25 779	6 089	681	749	.5	—
713110	Amusement & theme parks	12	25 779	6 089	681	749	.5	—
7131101	Waterparks	2	D	D	D	c	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	f	D	D
71312	Amusement arcades	37	7 616	2 028	492	284	32.0	1.0
713120	Amusement arcades	37	7 616	2 028	492	284	32.0	1.0
7132	Gambling industries	20	25 208	5 379	1 217	399	5.1	5.1
71329	Other gambling industries	20	25 208	5 379	1 217	399	5.1	5.1
713290	Other gambling industries	20	25 208	5 379	1 217	399	5.1	5.1
7132902	Lottery, bingo, bookie, & other betting operation	20	25 208	5 379	1 217	399	5.1	5.1
7139	Other amusement & recreation services	624	238 980	68 829	13 772	6 467	34.3	5.3
71391	Golf courses & country clubs	119	69 500	21 873	3 559	1 504	35.4	7.9
713910	Golf courses & country clubs	119	69 500	21 873	3 559	1 504	35.4	7.9
71393	Marinas	57	32 262	7 145	1 093	324	28.6	1.6
713930	Marinas	57	32 262	7 145	1 093	324	28.6	1.6
71394	Fitness & recreational sports centers	230	69 513	21 285	4 937	2 802	34.2	5.0
713940	Fitness & recreational sports centers	230	69 513	21 285	4 937	2 802	34.2	5.0
7139404	Ice skating rinks	3	2 553	564	152	80	—	—
7139405	Roller skating rinks	31	5 540	1 521	381	311	37.6	12.8
71395	Bowling centers	77	33 899	10 574	2 559	1 133	35.9	1.3
713950	Bowling centers	77	33 899	10 574	2 559	1 133	35.9	1.3
71399	All other amusement & recreation industries	141	33 806	7 952	1 624	704	36.0	8.1
713990	All other amusement & recreation industries	141	33 806	7 952	1 624	704	36.0	8.1
7139901	Dance studios & halls	4	1 536	405	66	32	22.9	5.4
7139902	Concession operators of amusement devices & rides	5	613	174	21	16	66.6	—
7139904	Miniature golf courses	16	5 862	1 845	300	116	26.7	—
7139905	Coin-operated amusement devices (except slot machine operation)	32	13 362	2 548	615	217	15.8	4.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KENTUCKY									
71	Arts, entertainment, & recreation	264	222 357	173 291	63 059	12 805	4 525	20.5	1.8
711	Performing arts, spectator sports, & related industries	53	51 099	49 233	17 338	4 040	1 329	7.6	1.4
7111	Performing arts companies	38	29 020	26 972	11 721	2 773	914	11.3	2.3
71111	Theater companies & dinner theaters	21	17 459	15 782	6 335	1 472	458	11.7	.1
711110	Theater companies & dinner theaters	21	17 459	15 782	6 335	1 472	458	11.7	.1
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	20	D	D	D	D	e	D	D
71112	Dance companies	2	D	D	D	D	b	D	D
711120	Dance companies	2	D	D	D	D	b	D	D
71113	Musical groups & artists	14	8 263	7 796	3 959	952	379	14.9	.9
711130	Musical groups & artists	14	8 263	7 796	3 959	952	379	14.9	.9
7111301	Symphony orchestras & chamber music organizations	7	7 394	6 937	3 656	884	324	15.1	—
7111309	Other music groups & artists	7	869	859	303	68	55	13.6	8.6
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	15	22 079	22 261	5 617	1 267	415	2.8	.2
71131	Promoters of performing arts, sports, & similar events w/facility	5	17 844	17 990	4 991	1 231	403	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	5	17 844	17 990	4 991	1 231	403	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	10	4 235	4 271	626	36	12	14.7	1.2
711320	Promoters of performing arts, sports, & similar events w/o facil	10	4 235	4 271	626	36	12	14.7	1.2
712	Museums, historical sites, & similar institutions	58	80 712	35 427	9 447	2 095	622	14.8	1.2
7121	Museums, historical sites, & similar institutions	58	80 712	35 427	9 447	2 095	622	14.8	1.2
71211	Museums	40	66 630	23 472	6 093	1 329	405	10.2	1.2
712110	Museums	40	66 630	23 472	6 093	1 329	405	10.2	1.2
71212	Historical sites	11	12 516	10 733	3 119	707	199	36.4	.4
712120	Historical sites	11	12 516	10 733	3 119	707	199	36.4	.4
71213	Zoos & botanical gardens	2	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	D	a	D	D
712190	Nature parks & other similar institutions	5	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	153	90 546	88 631	36 274	6 670	2 574	32.7	2.6
7139	Other amusement & recreation services	153	90 546	88 631	36 274	6 670	2 574	32.7	2.6
71391	Golf courses & country clubs	78	70 233	68 900	28 375	5 246	1 776	32.2	2.5
713910	Golf courses & country clubs	78	70 233	68 900	28 375	5 246	1 776	32.2	2.5
71394	Fitness & recreational sports centers	58	15 111	14 342	6 265	1 219	741	37.3	3.3
713940	Fitness & recreational sports centers	58	15 111	14 342	6 265	1 219	741	37.3	3.3
71399	All other amusement & recreation industries	17	5 202	5 389	1 634	205	57	25.4	2.1
713990	All other amusement & recreation industries	17	5 202	5 389	1 634	205	57	25.4	2.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA								
71	Arts, entertainment, & recreation	504	D	D	D	i	D	D
711	Performing arts, spectator sports, & related industries	121	D	D	D	g	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	9	D	D	D	e	D	D
711110	Theater companies & dinner theaters	9	D	D	D	e	D	D
7111102	Theater companies	7	D	D	D	c	D	D
7112	Spectator sports	29	D	D	D	g	D	D
71121	Spectator sports	29	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	14	D	D	D	c	D	D
7115	Independent artists, writers, & performers	45	D	D	D	c	D	D
71151	Independent artists, writers, & performers	45	D	D	D	c	D	D
711510	Independent artists, writers, & performers	45	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	381	D	D	D	i	D	D
7131	Amusement parks & arcades	24	D	D	D	g	D	D
71311	Amusement & theme parks	7	D	D	D	f	D	D
713110	Amusement & theme parks	7	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	4	D	D	D	f	D	D
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	355	D	D	D	i	D	D
71391	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
713910	Golf courses & country clubs	63	70 424	21 170	3 813	1 452	17.1	12.0
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
713940	Fitness & recreational sports centers	143	65 673	20 111	4 741	2 223	21.4	13.0
7139405	Roller skating rinks	14	3 678	1 137	305	163	17.9	25.8
71395	Bowling centers	49	D	D	D	f	D	D
713950	Bowling centers	49	D	D	D	f	D	D
71399	All other amusement & recreation industries	80	D	D	D	f	D	D
713990	All other amusement & recreation industries	80	D	D	D	f	D	D
7139901	Dance studios & halls	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	8	3 276	775	133	59	14.4	1.1
7139905	Coin-operated amusement devices (except slot machine operation)	21	16 503	4 143	978	226	7.4	—
Cincinnati, OH-KY-IN PMSA								
71	Arts, entertainment, & recreation	430	660 826	218 287	31 283	8 146	8.8	2.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	g	D	D
7111	Performing arts companies	16	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
711110	Theater companies & dinner theaters	8	9 309	2 964	571	180	30.3	—
7111102	Theater companies	6	D	D	D	b	D	D
7112	Spectator sports	27	D	D	D	g	D	D
71121	Spectator sports	27	D	D	D	g	D	D
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	17	24 214	3 834	633	237	21.9	6.4
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	c	D	D
7115	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
71151	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0
711510	Independent artists, writers, & performers	38	13 833	6 117	1 405	195	22.2	5.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Cincinnati, OH—KY—IN PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	322	438 168	109 884	21 468	6 431	8.6	3.5
7131	Amusement parks & arcades	20	125 121	30 716	4 398	1 104	3.4	.1
71311	Amusement & theme parks	5	D	D	D	f	D	D
713110	Amusement & theme parks	5	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	f	D	D
71312	Amusement arcades	15	D	D	D	e	D	D
713120	Amusement arcades	15	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	f	D	D
71321	Casinos (except casino hotels)	1	D	D	D	f	D	D
713210	Casinos (except casino hotels)	1	D	D	D	f	D	D
7139	Other amusement & recreation services	300	D	D	D	h	D	D
71391	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
713910	Golf courses & country clubs	53	58 824	18 069	3 209	1 219	14.0	14.4
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
713940	Fitness & recreational sports centers	119	58 274	17 134	4 097	1 895	20.1	8.9
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
713950	Bowling centers	42	23 043	7 025	1 825	706	23.2	1.2
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
7139902	Concession operators of amusement devices & rides	5	1 764	352	18	4	35.1	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	17	D	D	D	c	D	D
Hamilton—Middletown, OH PMSA								
71	Arts, entertainment, & recreation	74	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7131	Amusement parks & arcades	4	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
713910	Golf courses & country clubs	10	11 600	3 101	604	233	32.8	—
71394	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
713940	Fitness & recreational sports centers	24	7 399	2 977	644	328	32.1	45.1
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	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
CLARKSVILLE—HOPKINSVILLE, TN—KY MSA								
71	Arts, entertainment, & recreation	40	12 489	2 716	597	340	33.2	9.1
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
713940	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
71399	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3
713990	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE—HENDERSON, IN—KY MSA								
71	Arts, entertainment, & recreation	68	162 756	35 876	8 121	2 025	3.7	11.8
711	Performing arts, spectator sports, & related industries	12	25 490	3 726	551	126	1.4	74.1
7111	Performing arts companies	3	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
7111102	Theater companies	3	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	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	56	137 266	32 150	7 570	1 899	4.1	.2
7132	Gambling industries	1	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	49	D	D	D	f	D	D
71394	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
713940	Fitness & recreational sports centers	18	5 143	1 775	407	223	25.7	4.5
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	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
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
71	Arts, entertainment, & recreation	69	20 488	5 307	1 005	379	21.0	6.5
711	Performing arts, spectator sports, & related industries	5	2 037	423	165	36	—	5.4
713	Amusement, gambling, & recreation industries	64	18 451	4 884	840	343	23.3	6.6
7139	Other amusement & recreation services	59	16 027	4 269	804	325	26.1	7.6
71391	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
713910	Golf courses & country clubs	15	6 452	2 000	259	105	14.7	2.7
71394	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
713940	Fitness & recreational sports centers	15	2 016	566	135	69	33.6	25.1
71395	Bowling centers	10	3 164	940	256	104	26.6	3.9
713950	Bowling centers	10	3 164	940	256	104	26.6	3.9
71399	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
713990	All other amusement & recreation industries	13	3 774	648	136	41	44.9	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	2 958	332	81	27	49.2	—
LEXINGTON, KY MSA								
71	Arts, entertainment, & recreation	148	118 703	26 346	5 376	1 920	14.4	4.4
711	Performing arts, spectator sports, & related industries	56	81 286	15 235	3 084	795	9.2	1.5
7111	Performing arts companies	5	1 465	365	74	50	43.6	—
7112	Spectator sports	43	78 617	14 716	2 978	735	7.6	1.6
71121	Spectator sports	43	78 617	14 716	2 978	735	7.6	1.6
711212	Racetracks	4	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	38	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	38	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	92	37 417	11 111	2 292	1 125	25.7	10.8
7139	Other amusement & recreation services	85	D	D	D	g	D	D
71391	Golf courses & country clubs	13	8 891	2 642	458	173	26.5	14.2
713910	Golf courses & country clubs	13	8 891	2 642	458	173	26.5	14.2
71394	Fitness & recreational sports centers	38	16 473	5 208	1 100	604	19.6	5.5
713940	Fitness & recreational sports centers	38	16 473	5 208	1 100	604	19.6	5.5
71395	Bowling centers	9	4 653	1 591	371	146	31.9	—
713950	Bowling centers	9	4 653	1 591	371	146	31.9	—
71399	All other amusement & recreation industries	23	5 127	1 235	239	101	38.8	12.8
713990	All other amusement & recreation industries	23	5 127	1 235	239	101	38.8	12.8
7139904	Miniature golf courses	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISVILLE, KY—IN MSA								
71	Arts, entertainment, & recreation	312	239 997	53 326	10 608	4 493	20.1	3.3
711	Performing arts, spectator sports, & related industries	98	D	D	D	g	D	D
7111	Performing arts companies	15	9 036	2 425	566	220	15.1	8.6
71111	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
711110	Theater companies & dinner theaters	5	7 276	2 119	514	191	.8	9.1
7112	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
71121	Spectator sports	54	86 969	10 327	1 947	604	9.6	3.7
711212	Racetracks	3	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	50	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	47	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	7	6 995	1 840	459	266	75.4	—
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
713	Amusement, gambling, & recreation industries	213	133 294	37 732	7 421	3 343	24.2	2.8
7131	Amusement parks & arcades	15	25 883	6 495	943	744	2.7	—
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	7	21 965	4 405	885	240	3.3	.1
71329	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
713290	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
7132902	Lottery, bingo, bookie, & other betting operation	7	21 965	4 405	885	240	3.3	.1
7139	Other amusement & recreation services	191	85 446	26 832	5 593	2 359	36.1	4.4
71391	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
713910	Golf courses & country clubs	36	29 029	9 841	1 572	491	31.0	4.3
71394	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
713940	Fitness & recreational sports centers	66	23 897	7 674	1 891	926	45.8	4.0
7139405	Roller skating rinks	7	1 789	494	124	95	32.9	—
71395	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
713950	Bowling centers	20	13 828	4 748	1 158	514	24.2	—
71399	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
713990	All other amusement & recreation industries	58	17 322	4 377	925	409	38.6	8.7
7139904	Miniature golf courses	7	3 106	1 156	161	65	19.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	18	7 677	1 515	381	131	19.3	4.2
OWENSBORO, KY MSA								
71	Arts, entertainment, & recreation	23	6 206	1 482	288	204	49.7	2.5
713	Amusement, gambling, & recreation industries	19	5 057	1 339	278	160	41.3	3.1
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
713940	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	354	124 604	30 489	5 618	2 834	33.8	5.1
711	Performing arts, spectator sports, & related industries	43	D	D	D	e	D	D
7111	Performing arts companies	11	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	c	D	D
7111309	Other music groups & artists	5	D	D	D	c	D	D
7112	Spectator sports	23	D	D	D	c	D	D
71121	Spectator sports	23	D	D	D	c	D	D
711219	Other spectator sports	18	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	4	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	308	D	D	D	g	D	D
7131	Amusement parks & arcades	26	7 056	1 736	255	284	22.0	1.1
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7139	Other amusement & recreation services	271	D	D	D	g	D	D
71391	Golf courses & country clubs	60	24 220	6 793	1 156	600	49.7	11.9
713910	Golf courses & country clubs	60	24 220	6 793	1 156	600	49.7	11.9
71393	Marinas	37	29 261	6 619	973	286	26.6	—
713930	Marinas	37	29 261	6 619	973	286	26.6	—
71394	Fitness & recreational sports centers	82	14 527	4 230	1 023	819	38.2	2.7
713940	Fitness & recreational sports centers	82	14 527	4 230	1 023	819	38.2	2.7
7139405	Roller skating rinks	15	2 099	558	131	135	50.1	3.5
71395	Bowling centers	35	D	D	D	e	D	D
713950	Bowling centers	35	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	57	D	D	D	c	D	D
713990	All other amusement & recreation industries	57	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
71	Arts, entertainment, & recreation	159	196 643	174 336	62 895	13 507	3 142	10.1	3.3
711	Performing arts, spectator sports, & related industries	31	D	D	D	D	f	D	D
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
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 ...	14	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	f	D	D
71211	Museums	18	D	D	D	D	f	D	D
712110	Museums	18	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
7139	Other amusement & recreation services	99	63 987	63 009	27 339	4 650	1 464	18.4	4.3
71391	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
713910	Golf courses & country clubs	30	52 431	52 270	22 985	4 260	1 257	7.0	3.4
71394	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
713940	Fitness & recreational sports centers	58	9 687	9 079	3 923	321	182	71.8	8.7
71399	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1
713990	All other amusement & recreation industries	11	1 869	1 660	431	69	25	62.4	6.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.									
Cincinnati, OH—KY—IN PMSA									
71	Arts, entertainment, & recreation	143	190 302	168 550	60 416	13 083	2 957	10.0	3.0
711	Performing arts, spectator sports, & related industries	30	61 795	63 437	18 954	4 959	770	3.0	3.0
7111	Performing arts companies	17	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	b	D	D
7111102	Theater companies	7	D	D	D	D	b	D	D
71112	Dance companies	1	D	D	D	D	b	D	D
711120	Dance companies	1	D	D	D	D	b	D	D
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	13	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
711310	Promoters of performing arts, sports, & similar events w/facility	8	18 200	18 393	5 805	1 564	395	3.1	7.5
712	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
7121	Museums, historical sites, & similar institutions	26	70 324	47 420	16 526	3 880	902	8.5	2.4
71211	Museums	17	D	D	D	D	f	D	D
712110	Museums	17	D	D	D	D	f	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	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
7139	Other amusement & recreation services	87	58 183	57 693	24 936	4 244	1 285	19.2	3.8
71391	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
713910	Golf courses & country clubs	27	48 599	48 790	21 417	4 003	1 180	7.5	3.1
71394	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	51	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
71	Arts, entertainment, & recreation	16	6 341	5 786	2 479	424	185	14.1	11.8
713	Amusement, gambling, & recreation industries	12	5 804	5 316	2 403	406	179	10.3	8.9
7139	Other amusement & recreation services	12	5 804	5 316	2 403	406	179	10.3	8.9
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
CLARKSVILLE—HOPKINSVILLE, TN—KY MSA									
71	Arts, entertainment, & recreation	5	4 190	4 172	1 428	322	81	29.6	—
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
EVANSVILLE—HENDERSON, IN—KY MSA									
71	Arts, entertainment, & recreation	26	16 972	11 530	5 461	1 134	339	43.4	1.5
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	a	D	D
711130	Musical groups & artists	1	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	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	10 091	7 805	3 875	732	269	38.0	.6
7139	Other amusement & recreation services	15	10 091	7 805	3 875	732	269	38.0	.6
71391	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—
713910	Golf courses & country clubs	7	9 214	7 036	3 484	641	202	39.2	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
71	Arts, entertainment, & recreation	23	15 461	14 161	5 071	950	393	8.7	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	8 944	8 974	3 921	796	357	10.0	1.6
7139	Other amusement & recreation services	16	8 944	8 974	3 921	796	357	10.0	1.6
71391	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
713910	Golf courses & country clubs	5	6 365	6 649	2 906	561	230	9.9	—
71394	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
713940	Fitness & recreational sports centers	11	2 579	2 325	1 015	235	127	10.2	5.6
LEXINGTON, KY MSA									
71	Arts, entertainment, & recreation	43	37 131	36 552	13 216	2 824	1 153	16.8	1.8
711	Performing arts, spectator sports, & related industries	8	15 043	15 621	4 692	1 178	462	8.2	4.2
7111	Performing arts companies	6	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
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	8	1 699	1 657	664	150	48	55.2	—
7121	Museums, historical sites, & similar institutions	8	1 699	1 657	664	150	48	55.2	—
713	Amusement, gambling, & recreation industries	27	20 389	19 274	7 860	1 496	643	19.9	.2
7139	Other amusement & recreation services	27	20 389	19 274	7 860	1 496	643	19.9	.2
71391	Golf courses & country clubs	9	11 997	11 109	4 704	834	295	26.5	—
713910	Golf courses & country clubs	9	11 997	11 109	4 704	834	295	26.5	—
71394	Fitness & recreational sports centers	9	6 015	5 854	2 542	529	306	6.5	.4
713940	Fitness & recreational sports centers	9	6 015	5 854	2 542	529	306	6.5	.4
71399	All other amusement & recreation industries	9	2 377	2 311	614	133	42	20.5	1.0
713990	All other amusement & recreation industries	9	2 377	2 311	614	133	42	20.5	1.0
LOUISVILLE, KY—IN MSA									
71	Arts, entertainment, & recreation	66	113 611	72 533	26 569	5 514	1 368	10.0	.4
711	Performing arts, spectator sports, & related industries	17	21 712	19 919	8 644	2 183	428	7.0	.5
7111	Performing arts companies	15	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
711110	Theater companies & dinner theaters	6	13 092	11 482	4 504	1 182	224	11.6	—
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	7	D	D	D	D	c	D	D
711130	Musical groups & artists	7	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
7121	Museums, historical sites, & similar institutions	19	63 437	22 499	4 748	1 026	293	7.7	.4
71211	Museums	15	D	D	D	D	e	D	D
712110	Museums	15	D	D	D	D	e	D	D
71212	Historical sites	1	D	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	30	28 462	30 115	13 177	2 305	647	17.6	.3
7139	Other amusement & recreation services	30	28 462	30 115	13 177	2 305	647	17.6	.3
71391	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
713910	Golf courses & country clubs	17	25 332	26 798	12 029	2 183	605	12.9	.1
71399	All other amusement & recreation industries	4	D	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	a	D	D
OWENSBORO, KY MSA									
71	Arts, entertainment, & recreation	8	6 316	6 178	2 331	496	179	4.9	5.1
711	Performing arts, spectator sports, & related industries	3	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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	116	D	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	D	e	D	D
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	10	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	10	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	28	15 234	10 776	3 744	845	267	42.0	2.1
7121	Museums, historical sites, & similar institutions	28	15 234	10 776	3 744	845	267	42.0	2.1
71211	Museums	16	D	D	D	D	b	D	D
712110	Museums	16	D	D	D	D	b	D	D
71212	Historical sites	8	D	D	D	D	c	D	D
712120	Historical sites	8	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	71	26 251	24 409	9 061	1 696	838	67.7	8.2
7139	Other amusement & recreation services	71	26 251	24 409	9 061	1 696	838	67.7	8.2
71391	Golf courses & country clubs	43	20 381	18 938	6 753	1 234	512	70.4	8.8
713910	Golf courses & country clubs	43	20 381	18 938	6 753	1 234	512	70.4	8.8
71394	Fitness & recreational sports centers	24	5 542	5 147	2 200	453	322	57.4	4.9
713940	Fitness & recreational sports centers	24	5 542	5 147	2 200	453	322	57.4	4.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ADAIR COUNTY, KY									
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D	
ALLEN COUNTY, KY									
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D	
ANDERSON COUNTY, KY									
71	Arts, entertainment, & recreation	4	1 060	117	11	5	93.7	—	
BALLARD COUNTY, KY									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BARREN COUNTY, KY									
71	Arts, entertainment, & recreation	15	3 552	809	96	58	40.2	1.9	
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D	
7139	Other amusement & recreation services	11	D	D	D	b	D	D	
BATH COUNTY, KY									
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D	
BELL COUNTY, KY									
71	Arts, entertainment, & recreation	6	826	357	96	37	—	44.2	

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 ¹	Estimated ²
BOONE COUNTY, KY								
71	Arts, entertainment, & recreation	21	26 571	8 118	2 269	669	9.4	3.3
711	Performing arts, spectator sports, & related industries	9	D	D	D	e	D	D
7112	Spectator sports	9	D	D	D	e	D	D
71121	Spectator sports	9	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 915	548	101	55	17.8	—
713940	Fitness & recreational sports centers	6	1 915	548	101	55	17.8	—
BOURBON COUNTY, KY								
71	Arts, entertainment, & recreation	5	2 477	697	159	45	70.0	3.6
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
BOYD COUNTY, KY								
71	Arts, entertainment, & recreation	15	3 086	869	163	72	13.0	4.0
713	Amusement, gambling, & recreation industries	15	3 086	869	163	72	13.0	4.0
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BOYLE COUNTY, KY								
71	Arts, entertainment, & recreation	9	5 419	1 755	414	413	13.3	5.5
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	6	D	D	D	e	D	D
71394	Fitness & recreational sports centers	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers	4	D	D	D	e	D	D
BRACKEN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRECKINRIDGE COUNTY, KY								
71	Arts, entertainment, & recreation	3	228	87	10	4	88.6	11.4
BULLITT COUNTY, KY								
71	Arts, entertainment, & recreation	14	5 486	1 374	162	105	54.6	3.0
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
BUTLER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CALDWELL COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CALLOWAY COUNTY, KY								
71	Arts, entertainment, & recreation	4	593	89	2	1	43.2	19.7
CAMPBELL COUNTY, KY								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 426	599	137	87	45.5	—
713940	Fitness & recreational sports centers	6	2 426	599	137	87	45.5	—
CARROLL COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTER COUNTY, KY								
71	Arts, entertainment, & recreation	4	747	259	28	16	51.3	48.7
CASEY COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHRISTIAN COUNTY, KY								
71	Arts, entertainment, & recreation	10	1 624	371	95	38	72.2	5.7
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
CLARK COUNTY, KY								
71	Arts, entertainment, & recreation	10	1 548	482	67	55	53.0	20.2
713	Amusement, gambling, & recreation industries	10	1 548	482	67	55	53.0	20.2
7139	Other amusement & recreation services	10	1 548	482	67	55	53.0	20.2
CLAY COUNTY, KY								
71	Arts, entertainment, & recreation	3	775	182	31	6	D	—
DAVISS COUNTY, KY								
71	Arts, entertainment, & recreation	23	6 206	1 482	288	204	49.7	2.5
713	Amusement, gambling, & recreation industries	19	5 057	1 339	278	160	41.3	3.1
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
713940	Fitness & recreational sports centers	9	1 913	537	115	57	75.9	8.2
EDMONSON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ESTILL COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAYETTE COUNTY, KY								
71	Arts, entertainment, & recreation	84	100 313	21 024	4 285	1 461	8.5	3.2
711	Performing arts, spectator sports, & related industries	39	75 301	13 680	2 719	695	6.1	1.5
7112	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
71121	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
711212	Racetracks	3	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	25 012	7 344	1 566	766	15.8	8.4
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71394	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
713940	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
71395	Bowling centers	4	3 890	1 381	311	117	22.1	—
713950	Bowling centers	4	3 890	1 381	311	117	22.1	—
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	a	D	D
FLEMING COUNTY, KY								
71	Arts, entertainment, & recreation	4	357	129	21	12	—	9.8
FLOYD COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
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
FRANKLIN COUNTY, KY								
71	Arts, entertainment, & recreation	9	3 953	1 387	313	119	34.4	—
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
FULTON COUNTY, KY								
71	Arts, entertainment, & recreation	4	543	160	38	16	58.9	41.1
GALLATIN COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GARRARD COUNTY, KY								
71	Arts, entertainment, & recreation	4	532	146	8	8	62.0	20.3
GRANT COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRAVES COUNTY, KY								
71	Arts, entertainment, & recreation	4	400	104	21	12	55.0	—
GRAYSON COUNTY, KY								
71	Arts, entertainment, & recreation	7	1 068	336	102	37	65.4	—
GREEN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENUP COUNTY, KY								
71	Arts, entertainment, & recreation	4	738	194	28	8	28.9	71.1
HANCOCK COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARDIN COUNTY, KY								
71	Arts, entertainment, & recreation	16	5 484	1 379	294	133	59.5	.6
713	Amusement, gambling, & recreation industries	13	4 515	1 191	253	118	64.2	.7
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 797	542	123	69	24.3	—
713940	Fitness & recreational sports centers	5	1 797	542	123	69	24.3	—
HARLAN COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARRISON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HART COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HENDERSON COUNTY, KY								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks.....	1	D	D	D	c	D	D
HENRY COUNTY, KY								
71	Arts, entertainment, & recreation	4	873	268	56	23	44.9	—
HOPKINS COUNTY, KY								
71	Arts, entertainment, & recreation	4	903	263	64	36	17.6	—

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							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, KY								
71	Arts, entertainment, & recreation	227	211 003	44 232	8 929	3 836	19.1	2.5
711	Performing arts, spectator sports, & related industries	76	D	D	D	f	D	D
7111	Performing arts companies	12	D	D	D	b	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
7112	Spectator sports	43	D	D	D	f	D	D
71121	Spectator sports	43	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	40	D	D	D	e	D	D
7112192	Racing (except racetrack operation)	38	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	e	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	150	112 651	32 070	6 386	2 910	22.7	1.1
7131	Amusement parks & arcades	12	24 524	6 040	841	703	2.1	—
71311	Amusement & theme parks	2	D	D	D	f	D	D
713110	Amusement & theme parks	2	D	D	D	f	D	D
7132	Gambling industries	7	21 965	4 405	885	240	3.3	.1
71329	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
713290	Other gambling industries	7	21 965	4 405	885	240	3.3	.1
7132902	Lottery, bingo, bookie, & other betting operation	7	21 965	4 405	885	240	3.3	.1
7139	Other amusement & recreation services	131	66 162	21 625	4 660	1 967	36.7	1.9
71391	Golf courses & country clubs	22	19 410	7 180	1 211	355	37.0	—
713910	Golf courses & country clubs	22	19 410	7 180	1 211	355	37.0	—
71394	Fitness & recreational sports centers	53	21 358	6 947	1 740	830	44.6	2.6
713940	Fitness & recreational sports centers	53	21 358	6 947	1 740	830	44.6	2.6
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	14	D	D	D	e	D	D
713950	Bowling centers	14	D	D	D	e	D	D
71399	All other amusement & recreation industries	35	D	D	D	e	D	D
713990	All other amusement & recreation industries	35	D	D	D	e	D	D
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	6 174	1 156	300	115	17.2	5.2
JESSAMINE COUNTY, KY								
71	Arts, entertainment, & recreation	18	8 010	2 217	429	166	43.1	3.8
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	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
713940	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
JOHNSON COUNTY, KY								
71	Arts, entertainment, & recreation	4	390	51	13	7	91.5	8.5
KENTON COUNTY, KY								
71	Arts, entertainment, & recreation	35	19 924	5 573	1 196	492	16.8	6.4
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	1	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
713	Amusement, gambling, & recreation industries	30	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	7 509	2 329	552	263	7.3	14.0
713940	Fitness & recreational sports centers	14	7 509	2 329	552	263	7.3	14.0
71399	All other amusement & recreation industries	8	3 888	948	197	52	10.2	3.3
713990	All other amusement & recreation industries	8	3 888	948	197	52	10.2	3.3
KNOX COUNTY, KY								
71	Arts, entertainment, & recreation	3	1 454	270	45	13	85.1	14.9
LARUE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUREL COUNTY, KY								
71	Arts, entertainment, & recreation	8	2 999	751	133	96	86.4	—
713	Amusement, gambling, & recreation industries	8	2 999	751	133	96	86.4	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LETCHER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LINCOLN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIVINGSTON COUNTY, KY								
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
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
LOGAN COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LYON COUNTY, KY								
71	Arts, entertainment, & recreation	6	2 538	550	73	113	57.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
MCCRACKEN COUNTY, KY								
71	Arts, entertainment, & recreation	20	6 941	2 094	420	185	34.1	4.3
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	5 185	1 379	305	149	30.8	3.0
7139	Other amusement & recreation services	12	3 586	943	231	90	36.7	4.4
71394	Fitness & recreational sports centers	6	1 606	485	111	52	47.4	—
713940	Fitness & recreational sports centers	6	1 606	485	111	52	47.4	—
MCCREARY COUNTY, KY								
71	Arts, entertainment, & recreation	3	837	176	22	12	100.0	—
MCLEAN COUNTY, KY								
71	Arts, entertainment, & recreation	3	447	102	11	6	D	—
MADISON COUNTY, KY								
71	Arts, entertainment, & recreation	12	2 073	455	108	68	54.4	12.8
MARION COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSHALL COUNTY, KY								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	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
MARTIN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MASON COUNTY, KY								
71	Arts, entertainment, & recreation	4	1 413	265	71	32	80.3	—
MEADE COUNTY, KY								
71	Arts, entertainment, & recreation	4	488	167	21	15	5.3	—
MERCER COUNTY, KY								
71	Arts, entertainment, & recreation	7	2 192	713	37	12	56.4	6.4

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							From administrative records ¹	Estimated ²
METCALFE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONTGOMERY COUNTY, KY								
71	Arts, entertainment, & recreation	3	91	17	6	6	—	12.1
MORGAN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MUHLENBERG COUNTY, KY								
71	Arts, entertainment, & recreation	6	3 321	627	87	25	4.3	2.0
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
NELSON COUNTY, KY								
71	Arts, entertainment, & recreation	11	1 147	275	63	35	50.9	—
NICHOLAS COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OHIO COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLDHAM COUNTY, KY								
71	Arts, entertainment, & recreation	15	4 819	1 662	213	66	19.2	18.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
PENDLETON COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERRY COUNTY, KY								
71	Arts, entertainment, & recreation	3	425	99	14	19	45.2	54.8
PIKE COUNTY, KY								
71	Arts, entertainment, & recreation	6	1 205	364	82	38	29.2	70.8
POWELL COUNTY, KY								
71	Arts, entertainment, & recreation	3	515	127	23	15	D	32.6
PULASKI COUNTY, KY								
71	Arts, entertainment, & recreation	17	4 510	948	196	74	32.9	5.5
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
ROCKCASTLE COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	c	D	D
ROWAN COUNTY, KY								
71	Arts, entertainment, & recreation	7	2 591	645	117	78	45.7	3.9
713	Amusement, gambling, & recreation industries	7	2 591	645	117	78	45.7	3.9
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
RUSSELL COUNTY, KY								
71	Arts, entertainment, & recreation	5	11 733	3 528	429	131	12.6	—
713	Amusement, gambling, & recreation industries	5	11 733	3 528	429	131	12.6	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71393	Marinas	3	D	D	D	c	D	D
713930	Marinas	3	D	D	D	c	D	D
SCOTT COUNTY, KY								
71	Arts, entertainment, & recreation	6	1 150	385	83	39	15.2	21.8
SHELBY COUNTY, KY								
71	Arts, entertainment, & recreation	8	4 378	1 075	217	124	58.8	20.2
711	Performing arts, spectator sports, & related industries	4	1 943	401	69	24	24.4	45.5
713	Amusement, gambling, & recreation industries	4	2 435	674	148	100	86.2	—
7139	Other amusement & recreation services	4	2 435	674	148	100	86.2	—
SIMPSON COUNTY, KY								
71	Arts, entertainment, & recreation	4	2 262	483	43	27	63.9	—
SPENCER COUNTY, KY								
71	Arts, entertainment, & recreation	3	1 588	422	88	17	D	—
713	Amusement, gambling, & recreation industries	3	1 588	422	88	17	D	—
7139	Other amusement & recreation services	3	1 588	422	88	17	D	—
TAYLOR COUNTY, KY								
71	Arts, entertainment, & recreation	7	3 115	327	68	29	14.3	.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
TODD COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TRIGG COUNTY, KY								
71	Arts, entertainment, & recreation	5	1 839	539	82	98	1.6	3.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
UNION COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARREN COUNTY, KY								
71	Arts, entertainment, & recreation	28	7 587	1 877	392	206	29.6	6.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
WAYNE COUNTY, KY								
71	Arts, entertainment, & recreation	3	372	53	10	8	100.0	—
WEBSTER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITLEY COUNTY, KY								
71	Arts, entertainment, & recreation	8	2 391	579	151	56	81.1	—
713	Amusement, gambling, & recreation industries	8	2 391	579	151	56	81.1	—
7139	Other amusement & recreation services	7	D	D	D	b	D	D
WOLFE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WOODFORD COUNTY, KY								
71	Arts, entertainment, & recreation	13	3 132	1 086	245	86	40.2	25.2
711	Performing arts, spectator sports, & related industries	9	1 590	647	157	49	26.4	5.5
713	Amusement, gambling, & recreation industries	4	1 542	439	88	37	54.5	45.5
7139	Other amusement & recreation services	4	1 542	439	88	37	54.5	45.5

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, KY								
71	Arts, entertainment, & recreation	4	1 151	540	133	34	—	—
ASHLAND, KY								
71	Arts, entertainment, & recreation	7	1 525	398	83	35	11.3	8.1
713	Amusement, gambling, & recreation industries	7	1 525	398	83	35	11.3	8.1
BARBOURVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BARDSTOWN, KY								
71	Arts, entertainment, & recreation	6	744	176	40	25	67.3	—
BEAVER DAM, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLEVUE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BENTON, KY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BEREA, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BOWLING GREEN, KY								
71	Arts, entertainment, & recreation	21	4 025	889	213	136	44.5	5.1
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
CALVERT CITY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMPBELLSVILLE, KY								
71	Arts, entertainment, & recreation	5	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
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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CENTRAL CITY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
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
CORBIN, KY *								
71	Arts, entertainment, & recreation	4	772	254	80	28	52.5	—
CORBIN, KY (WHITLEY COUNTY PART) *								
71	Arts, entertainment, & recreation	4	772	254	80	28	52.5	—
COVINGTON, KY								
71	Arts, entertainment, & recreation	10	5 769	1 411	240	114	15.5	—
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
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
CRESCENT SPRINGS, KY								
71	Arts, entertainment, & recreation	4	771	162	47	25	—	13.6
CRESTVIEW HILLS, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
CYNTHIANA, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DANVILLE, KY								
71	Arts, entertainment, & recreation	5	4 366	1 494	362	362	14.4	3.9
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	e	D	D
713940	Fitness & recreational sports centers	2	D	D	D	e	D	D
DAYTON, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EDGEWOOD, KY								
71	Arts, entertainment, & recreation	3	4 296	1 534	279	80	—	23.3
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
ELIZABETHTOWN, KY								
71	Arts, entertainment, & recreation	7	2 535	738	151	81	36.2	1.3
713	Amusement, gambling, & recreation industries	7	2 535	738	151	81	36.2	1.3
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
ERLANGER, KY								
71	Arts, entertainment, & recreation	6	1 183	460	111	45	7.9	3.6
FALMOUTH, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLEMINGSBURG, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FLORENCE, KY								
71	Arts, entertainment, & recreation	12	20 746	6 467	1 937	532	3.5	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	7	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
FORT MITCHELL, KY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
FORT THOMAS, KY								
71	Arts, entertainment, & recreation	5	1 071	166	30	11	93.5	—
FORT WRIGHT, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKFORT, KY								
71	Arts, entertainment, & recreation	6	2 784	1 095	240	84	15.4	—
713	Amusement, gambling, & recreation industries	6	2 784	1 095	240	84	15.4	—
7139	Other amusement & recreation services	4	D	D	D	b	D	D
FRANKLIN, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FULTON, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GEORGETOWN, KY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
GLASGOW, KY								
71	Arts, entertainment, & recreation	4	1 055	247	45	19	25.7	1.5
GRAYSON, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GREENVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARLAN, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARRODSBURG, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAZARD, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HENDERSON, KY								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
HIGHLAND HEIGHTS, KY								
71	Arts, entertainment, & recreation	2	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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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HILLVIEW, KY								
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	1	D	D	D	b	D	D
HOPKINSVILLE, KY								
71	Arts, entertainment, & recreation	10	1 624	371	95	38	72.2	5.7
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HURSTBOURNE, KY								
71	Arts, entertainment, & recreation	7	7 578	3 105	894	255	3.3	6.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	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	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
IRVINE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSONTOWN, KY								
71	Arts, entertainment, & recreation	13	12 758	2 392	603	176	8.0	5.2
711	Performing arts, spectator sports, & related industries	4	1 544	515	137	39	—	42.7
713	Amusement, gambling, & recreation industries	9	11 214	1 877	466	137	9.2	—
7139	Other amusement & recreation services	6	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
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
JENKINS, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LANCASTER, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAWRENCEBURG, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEBANON, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEITCHFIELD, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LEXINGTON-FAYETTE, KY								
71	Arts, entertainment, & recreation	84	100 313	21 024	4 285	1 461	8.5	3.2
711	Performing arts, spectator sports, & related industries	39	75 301	13 680	2 719	695	6.1	1.5
7112	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
71121	Spectator sports	31	74 159	13 350	2 653	646	5.9	1.5
711212	Racetracks	3	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	27	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	27	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	25 012	7 344	1 566	766	15.8	8.4
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71394	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
713940	Fitness & recreational sports centers	23	14 011	4 522	956	493	14.4	4.5
71395	Bowling centers	4	3 890	1 381	311	117	22.1	—
713950	Bowling centers	4	3 890	1 381	311	117	22.1	—
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LONDON, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LOUISVILLE, KY								
71	Arts, entertainment, & recreation	94	130 691	21 078	3 786	1 991	16.1	1.6
711	Performing arts, spectator sports, & related industries	34	84 674	8 205	1 671	681	12.5	1.3
7111	Performing arts companies	5	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	19	73 931	6 054	1 182	389	5.7	1.4
71121	Spectator sports	19	73 931	6 054	1 182	389	5.7	1.4
711212	Racetracks	1	D	D	D	c	D	D
7112123	Horse racetrack operation	1	D	D	D	c	D	D
711219	Other spectator sports	17	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	16	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	60	46 017	12 873	2 115	1 310	22.7	2.2
7131	Amusement parks & arcades	5	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	53	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	10 384	3 371	626	339	61.5	3.0
713940	Fitness & recreational sports centers	21	10 384	3 371	626	339	61.5	3.0
71395	Bowling centers	5	4 671	1 634	344	132	31.7	—
713950	Bowling centers	5	4 671	1 634	344	132	31.7	—
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	3	D	D	D	b	D	D
LYNDON, KY								
71	Arts, entertainment, & recreation	3	2 220	521	139	58	—	—
MADISONVILLE, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MAYFIELD, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MAYSVILLE, KY								
71	Arts, entertainment, & recreation	4	1 413	265	71	32	80.3	—
MIDDLESBOROUGH, KY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
MIDDLETOWN, KY								
71	Arts, entertainment, & recreation	3	1 086	334	86	23	D	—
MONTICELLO, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOREHEAD, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MOUNT STERLING, KY								
71	Arts, entertainment, & recreation	3	91	17	6	6	—	12.1
MOUNT VERNON, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MURRAY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEWPORT, KY								
71	Arts, entertainment, & recreation	6	2 132	641	155	89	4.7	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
NICHOLASVILLE, KY								
71	Arts, entertainment, & recreation	12	4 728	1 212	220	122	47.7	6.4
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
713940	Fitness & recreational sports centers	5	1 383	323	57	38	54.5	2.7
OWENSBORO, KY								
71	Arts, entertainment, & recreation	17	5 383	1 258	245	147	44.8	2.9
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	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
PADUCAH, KY								
71	Arts, entertainment, & recreation	15	4 941	1 737	348	142	33.4	6.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
PAINTSVILLE, KY								
71	Arts, entertainment, & recreation	4	390	51	13	7	91.5	8.5
PARIS, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PARK HILLS, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PIKEVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PRESTONSBURG, KY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
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
PRINCETON, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PROSPECT, KY								
71	Arts, entertainment, & recreation	4	653	186	22	20	30.8	22.5
PROVIDENCE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RADCLIFF, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
RICHMOND, KY								
71	Arts, entertainment, & recreation	5	634	145	41	32	43.2	2.2
RUSSELLVILLE, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ST. MATTHEWS, KY								
71	Arts, entertainment, & recreation	13	3 870	1 146	247	149	44.9	—
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
SCOTTSVILLE, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SHELBYVILLE, KY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
SHEPHERDSVILLE, KY								
71	Arts, entertainment, & recreation	6	1 516	327	61	26	74.5	—
SHIVELY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SOMERSET, KY								
71	Arts, entertainment, & recreation	10	1 312	341	73	44	83.2	3.2
VERSAILLES, KY								
71	Arts, entertainment, & recreation	10	1 639	702	173	65	27.3	6.5
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
VILLA HILLS, KY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
VINE GROVE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMSBURG, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLIAMSTOWN, KY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSTOWN, KY (GRANT COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILMORE, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINCHESTER, KY								
71	Arts, entertainment, & recreation	7	1 131	323	45	44	56.3	27.6
BALANCE OF ADAIR COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF ANDERSON COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BALLARD COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BARREN COUNTY, KY								
71	Arts, entertainment, & recreation	11	2 497	562	51	39	46.3	2.1
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF BATH COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BELL COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, KY								
71	Arts, entertainment, & recreation	9	5 825	1 651	332	137	30.2	12.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF BOURBON COUNTY, KY								
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
BALANCE OF BOYD COUNTY, KY								
71	Arts, entertainment, & recreation	8	1 561	471	80	37	14.5	—
713	Amusement, gambling, & recreation industries	8	1 561	471	80	37	14.5	—
7139	Other amusement & recreation services	8	1 561	471	80	37	14.5	—
BALANCE OF BOYLE COUNTY, KY								
71	Arts, entertainment, & recreation	4	1 053	261	52	51	9.0	12.1
BALANCE OF BRACKEN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF BRECKINRIDGE COUNTY, KY								
71	Arts, entertainment, & recreation	3	228	87	10	4	88.6	11.4
BALANCE OF BULLITT COUNTY, KY								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF BUTLER COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CALLOWAY COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CAMPBELL COUNTY, KY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CASEY COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CLARK COUNTY, KY								
71	Arts, entertainment, & recreation	3	417	159	22	11	D	—
BALANCE OF CLAY COUNTY, KY								
71	Arts, entertainment, & recreation	3	775	182	31	6	D	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF DAVIESS COUNTY, KY							
71	Arts, entertainment, & recreation	6	823	224	43	57	81.5	—
	BALANCE OF EDMONSON COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF ESTILL COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FLEMING COUNTY, KY							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, KY							
71	Arts, entertainment, & recreation	3	1 169	292	73	35	D	—
	BALANCE OF FULTON COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GALLATIN COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF GARRARD COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRANT COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRAVES COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GRAYSON COUNTY, KY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF GREEN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GREENUP COUNTY, KY							
71	Arts, entertainment, & recreation	4	738	194	28	8	28.9	71.1
	BALANCE OF HANCOCK COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARDIN COUNTY, KY							
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
	BALANCE OF HARLAN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HARRISON COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HART COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BALANCE OF HENRY COUNTY, KY							
71	Arts, entertainment, & recreation	4	873	268	56	23	44.9	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HOPKINS COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, KY								
71	Arts, entertainment, & recreation	88	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	b	D	D
71121	Spectator sports	17	D	D	D	b	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	f	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	51	D	D	D	f	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	18	D	D	D	c	D	D
713940	Fitness & recreational sports centers	18	D	D	D	c	D	D
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	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
BALANCE OF JESSAMINE COUNTY, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF KENTON COUNTY, KY								
71	Arts, entertainment, & recreation	4	D	D	D	c	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	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
BALANCE OF KNOX COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LARUE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAUREL COUNTY, KY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF LINCOLN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, KY								
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
71393	Marinas	2	D	D	D	b	D	D
713930	Marinas	2	D	D	D	b	D	D
BALANCE OF LOGAN COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LYON COUNTY, KY								
71	Arts, entertainment, & recreation	6	2 538	550	73	113	57.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF MCCRACKEN COUNTY, KY							
71	Arts, entertainment, & recreation	5	2 000	357	72	43	35.8	—
	BALANCE OF MCCREARY COUNTY, KY							
71	Arts, entertainment, & recreation	3	837	176	22	12	100.0	—
	BALANCE OF MCLEAN COUNTY, KY							
71	Arts, entertainment, & recreation	3	447	102	11	6	D	—
	BALANCE OF MADISON COUNTY, KY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY, KY							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	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
	BALANCE OF MARTIN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MEADE COUNTY, KY							
71	Arts, entertainment, & recreation	4	488	167	21	15	5.3	—
	BALANCE OF MERCER COUNTY, KY							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF METCALFE COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MORGAN COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF MUHLENBERG COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF NELSON COUNTY, KY							
71	Arts, entertainment, & recreation	5	403	99	23	10	20.6	—
	BALANCE OF NICHOLAS COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OLDHAM COUNTY, KY							
71	Arts, entertainment, & recreation	15	4 819	1 662	213	66	19.2	18.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF PERRY COUNTY, KY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF PIKE COUNTY, KY							
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
	BALANCE OF POWELL COUNTY, KY							
71	Arts, entertainment, & recreation	3	515	127	23	15	D	32.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PULASKI COUNTY, KY								
71	Arts, entertainment, & recreation	7	3 198	607	123	30	12.3	6.4
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF ROCKCASTLE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	c	D	D
7111309	Other music groups & artists	1	D	D	D	c	D	D
BALANCE OF ROWAN COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF RUSSELL COUNTY, KY								
71	Arts, entertainment, & recreation	5	11 733	3 528	429	131	12.6	—
713	Amusement, gambling, & recreation industries	5	11 733	3 528	429	131	12.6	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71393	Marinas	3	D	D	D	c	D	D
713930	Marinas	3	D	D	D	c	D	D
BALANCE OF SCOTT COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, KY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF SIMPSON COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SPENCER COUNTY, KY								
71	Arts, entertainment, & recreation	3	1 588	422	88	17	D	—
713	Amusement, gambling, & recreation industries	3	1 588	422	88	17	D	—
7139	Other amusement & recreation services	3	1 588	422	88	17	D	—
BALANCE OF TAYLOR COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TODD COUNTY, KY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TRIGG COUNTY, KY								
71	Arts, entertainment, & recreation	5	1 839	539	82	98	1.6	3.1
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF UNION COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, KY								
71	Arts, entertainment, & recreation	7	3 562	988	179	70	12.7	7.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF WAYNE COUNTY, KY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WEBSTER COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WHITLEY COUNTY, KY							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF WOLFE COUNTY, KY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF WOODFORD COUNTY, KY							
71	Arts, entertainment, & recreation	3	1 493	384	72	21	54.3	45.7

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent

7929 (pt) Actors and Actresses

8999 (pt) Authors, Composers and Other Arts-Related Services

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

KENTUCKY

Corbin is in Knox and Whitley Counties.

Williamstown is in Grant and Pendleton Counties; it annexed into Pendleton County in May 1993.

Appendix E. Metropolitan Areas

KENTUCKY

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Evansville—Henderson, IN—KY MSA

Posey County, IN
Vanderburgh County, IN
Warrick County, IN
Henderson County, KY

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lexington, KY MSA

Bourbon County, KY
Clark County, KY
Fayette County, KY
Jessamine County, KY
Madison County, KY
Scott County, KY
Woodford County, KY

Louisville, KY—IN MSA

Clark County, IN
Floyd County, IN
Harrison County, IN
Scott County, IN
Bullitt County, KY
Jefferson County, KY
Oldham County, KY

Owensboro, KY MSA

Daviess County, KY

