

Illinois

1997

Issued November 1999

EC97S71A-IL

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

- Policymaking agencies of the Federal Government use the data to monitor economic activity and 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
ILLINOIS								
71	Arts, entertainment, & recreation	3 097	3 640 282	1 040 602	206 425	46 972	12.8	5.1
711	Performing arts, spectator sports, & related industries	977	1 149 175	454 987	80 243	7 860	12.0	2.4
7111	Performing arts companies	226	103 354	32 815	6 952	2 397	19.9	3.6
71111	Theater companies & dinner theaters	72	53 880	18 039	4 336	1 302	19.7	1.1
711110	Theater companies & dinner theaters	72	53 880	18 039	4 336	1 302	19.7	1.1
7111101	Opera companies	1	D	D	D	a	D	D
7111102	Theater companies	62	37 085	12 680	3 029	876	27.8	1.6
7111103	Dinner theaters	9	D	D	D	e	D	D
71112	Dance companies	7	D	D	D	b	D	D
711120	Dance companies	7	D	D	D	b	D	D
71113	Musical groups & artists	123	39 173	11 487	2 000	727	20.9	7.6
711130	Musical groups & artists	123	39 173	11 487	2 000	727	20.9	7.6
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	121	D	D	D	f	D	D
71119	Other performing arts companies	24	D	D	D	e	D	D
711190	Other performing arts companies	24	D	D	D	e	D	D
7111901	Circuses	5	4 028	1 126	154	105	17.5	—
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	183	669 841	336 906	58 201	3 177	5.4	1.3
71121	Spectator sports	183	669 841	336 906	58 201	3 177	5.4	1.3
711211	Sports teams & clubs	14	402 626	288 302	48 758	1 129	.3	.1
7112111	Football clubs	1	D	D	D	b	D	D
7112112	Baseball clubs	6	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	35	198 432	31 103	6 443	1 400	8.9	1.9
7112122	Auto racetrack operation	24	26 800	2 508	503	102	21.7	12.9
7112123	Horse racetrack operation	11	171 632	28 595	5 940	1 298	6.9	.2
711219	Other spectator sports	134	68 783	17 501	3 000	648	25.3	6.5
7112191	Professional athletes	25	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	109	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	108	248 477	30 810	5 936	1 151	15.4	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	24	109 498	14 669	2 712	803	13.9	.9
711310	Promoters of performing arts, sports, & similar events w/facility	24	109 498	14 669	2 712	803	13.9	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	84	138 979	16 141	3 224	348	16.6	4.7
711320	Promoters of performing arts, sports, & similar events w/o facil	84	138 979	16 141	3 224	348	16.6	4.7
7114	Agents/managers for artists, athletes, & other public figures	84	43 279	18 143	2 708	280	25.2	1.6
71141	Agents/managers for artists, athletes, & other public figures	84	43 279	18 143	2 708	280	25.2	1.6
711410	Agents/managers for artists, athletes, & other public figures	84	43 279	18 143	2 708	280	25.2	1.6
7115	Independent artists, writers, & performers	376	84 224	36 313	6 446	855	37.9	8.0
71151	Independent artists, writers, & performers	376	84 224	36 313	6 446	855	37.9	8.0
711510	Independent artists, writers, & performers	376	84 224	36 313	6 446	855	37.9	8.0
712	Museums, historical sites, & similar institutions	15	2 286	626	72	170	60.5	15.3
7121	Museums, historical sites, & similar institutions	15	2 286	626	72	170	60.5	15.3
71211	Museums	7	D	D	D	b	D	D
712110	Museums	7	D	D	D	b	D	D
71212	Historical sites	1	D	D	D	c	D	D
712120	Historical sites	1	D	D	D	c	D	D
71213	Zoos & botanical gardens	4	431	76	9	7	56.6	43.4
712130	Zoos & botanical gardens	4	431	76	9	7	56.6	43.4
71219	Nature parks & other similar institutions	3	D	D	D	a	D	D
712190	Nature parks & other similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2 105	2 488 821	584 989	126 110	38 942	13.1	6.4
7131	Amusement parks & arcades	117	166 346	35 597	5 359	2 881	6.3	2.6
71311	Amusement & theme parks	11	D	D	D	g	D	D
713110	Amusement & theme parks	11	D	D	D	g	D	D
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	g	D	D
71312	Amusement arcades	106	D	D	D	g	D	D
713120	Amusement arcades	106	D	D	D	g	D	D
7132	Gambling industries	42	1 186 180	233 036	55 788	11 009	.1	2.0
71321	Casinos (except casino hotels)	10	1 101 178	216 695	51 790	9 963	—	.2
713210	Casinos (except casino hotels)	10	1 101 178	216 695	51 790	9 963	—	.2
71329	Other gambling industries	32	85 002	16 341	3 998	1 046	1.3	24.7
713290	Other gambling industries	32	85 002	16 341	3 998	1 046	1.3	24.7
7132902	Lottery, bingo, bookie, & other betting operation	32	85 002	16 341	3 998	1 046	1.3	24.7
7139	Other amusement & recreation services	1 946	1 136 295	316 356	64 963	25 052	27.7	11.5
71391	Golf courses & country clubs	328	315 843	97 883	14 800	5 298	29.1	7.9
713910	Golf courses & country clubs	328	315 843	97 883	14 800	5 298	29.1	7.9
71392	Skiing facilities	2	D	D	D	c	D	D
713920	Skiing facilities	2	D	D	D	c	D	D
71393	Marinas	91	51 988	11 097	1 635	418	26.6	8.6
713930	Marinas	91	51 988	11 097	1 635	418	26.6	8.6
71394	Fitness & recreational sports centers	668	389 809	110 109	25 339	11 113	20.4	14.2
713940	Fitness & recreational sports centers	668	389 809	110 109	25 339	11 113	20.4	14.2
7139404	Ice skating rinks	12	16 644	4 350	1 057	534	9.5	11.0
7139405	Roller skating rinks	70	18 318	4 339	1 215	812	42.3	6.2
71395	Bowling centers	373	180 753	50 712	13 309	5 397	26.7	13.7
713950	Bowling centers	373	180 753	50 712	13 309	5 397	26.7	13.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	ILLINOIS—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	484	D	D	D	h	D	D
713990	All other amusement & recreation industries	484	D	D	D	h	D	D
7139901	Dance studios & halls	19	6 101	1 683	379	173	31.4	3.0
7139902	Concession operators of amusement devices & rides	30	6 876	1 681	214	302	36.8	.5
7139904	Miniature golf courses	38	5 803	1 331	192	72	36.3	9.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	162	113 659	25 370	5 890	973	35.3	8.6

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
71	ILLINOIS								
	Arts, entertainment, & recreation	735	1 133 857	1 007 315	405 861	88 561	19 837	9.0	2.3
711	Performing arts, spectator sports, & related industries	198	244 856	189 793	89 958	23 329	3 950	5.7	1.2
7111	Performing arts companies	145	199 010	153 646	83 650	22 215	3 641	3.1	.4
71111	Theater companies & dinner theaters	77	127 577	82 496	38 428	10 762	1 445	2.6	.5
711110	Theater companies & dinner theaters	77	127 577	82 496	38 428	10 762	1 445	2.6	.5
7111101	Opera companies	4	D	D	D	D	f	D	D
7111102	Theater companies	73	D	D	D	D	f	D	D
71112	Dance companies	15	15 034	13 350	5 861	1 307	233	4.2	—
711120	Dance companies	15	15 034	13 350	5 861	1 307	233	4.2	—
71113	Musical groups & artists	53	56 399	57 800	39 361	10 146	1 963	4.0	.4
711130	Musical groups & artists	53	56 399	57 800	39 361	10 146	1 963	4.0	.4
7111301	Symphony orchestras & chamber music organizations	30	53 712	55 071	38 697	9 995	1 859	3.2	—
7111309	Other music groups & artists	23	2 687	2 729	664	151	104	19.2	7.4
7113	Promoters of performing arts, sports, & similar events ...	53	45 846	36 147	6 308	1 114	309	17.0	4.4
71131	Promoters of performing arts, sports, & similar events w/facility	14	29 598	20 387	4 415	792	174	4.8	3.7
711310	Promoters of performing arts, sports, & similar events w/facility	14	29 598	20 387	4 415	792	174	4.8	3.7
71132	Promoters of performing arts, sports, & similar events w/o facil	39	16 248	15 760	1 893	322	135	39.4	5.7
711320	Promoters of performing arts, sports, & similar events w/o facil	39	16 248	15 760	1 893	322	135	39.4	5.7
712	Museums, historical sites, & similar institutions	141	473 927	412 774	142 115	33 513	6 080	5.8	1.9
7121	Museums, historical sites, & similar institutions	141	473 927	412 774	142 115	33 513	6 080	5.8	1.9
71211	Museums	94	362 098	298 765	95 780	23 209	4 268	6.9	1.9
712110	Museums	94	362 098	298 765	95 780	23 209	4 268	6.9	1.9
71212	Historical sites	28	5 031	4 867	1 527	316	117	29.6	31.9
712120	Historical sites	28	5 031	4 867	1 527	316	117	29.6	31.9
71213	Zoos & botanical gardens	8	104 111	107 030	44 011	9 804	1 651	—	.1
712130	Zoos & botanical gardens	8	104 111	107 030	44 011	9 804	1 651	—	.1
71219	Nature parks & other similar institutions	11	2 687	2 112	797	184	44	41.8	13.8
712190	Nature parks & other similar institutions	11	2 687	2 112	797	184	44	41.8	13.8
713	Amusement, gambling, & recreation industries	396	415 074	404 748	173 788	31 719	9 807	14.7	3.3
7139	Other amusement & recreation services	396	415 074	404 748	173 788	31 719	9 807	14.7	3.3
71391	Golf courses & country clubs	173	304 553	300 761	130 418	22 658	6 068	11.0	1.7
713910	Golf courses & country clubs	173	304 553	300 761	130 418	22 658	6 068	11.0	1.7
71394	Fitness & recreational sports centers	163	97 501	91 641	39 536	8 333	3 364	22.9	5.2
713940	Fitness & recreational sports centers	163	97 501	91 641	39 536	8 333	3 364	22.9	5.2
71399	All other amusement & recreation industries	60	13 020	12 346	3 834	728	375	39.8	25.7
713990	All other amusement & recreation industries	60	13 020	12 346	3 834	728	375	39.8	25.7

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
BLOOMINGTON-NORMAL, IL MSA								
71	Arts, entertainment, & recreation	31	11 445	2 752	552	280	58.8	2.7
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
713940	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
CHAMPAIGN-URBANA, IL MSA								
71	Arts, entertainment, & recreation	44	11 344	3 743	849	426	18.7	13.1
711	Performing arts, spectator sports, & related industries	14	1 849	492	101	60	32.0	22.3
713	Amusement, gambling, & recreation industries	30	9 495	3 251	748	366	16.1	11.3
7139	Other amusement & recreation services	26	8 282	2 916	669	327	18.2	12.9
71394	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
713940	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
71395	Bowling centers	5	2 788	755	213	75	12.2	22.3
713950	Bowling centers	5	2 788	755	213	75	12.2	22.3
71399	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
713990	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA								
71	Arts, entertainment, & recreation	2 183	3 483 917	1 005 785	194 856	41 579	9.3	4.6
711	Performing arts, spectator sports, & related industries	829	D	D	D	i	D	D
7111	Performing arts companies	197	D	D	D	g	D	D
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	107	D	D	D	f	D	D
711130	Musical groups & artists	107	D	D	D	f	D	D
7111309	Other music groups & artists	105	D	D	D	f	D	D
71119	Other performing arts companies	23	D	D	D	e	D	D
711190	Other performing arts companies	23	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	19	D	D	D	c	D	D
7112	Spectator sports	134	D	D	D	h	D	D
71121	Spectator sports	134	D	D	D	h	D	D
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	-	-
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	16	D	D	D	g	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	109	D	D	D	f	D	D
7112191	Professional athletes	20	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	89	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	78	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	23	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	55	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	78	D	D	D	e	D	D
7115	Independent artists, writers, & performers	342	D	D	D	f	D	D
71151	Independent artists, writers, & performers	342	D	D	D	f	D	D
711510	Independent artists, writers, & performers	342	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	c	D	D

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
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	1 348	D	D	D	k	D	D
7131	Amusement parks & arcades	81	D	D	D	h	D	D
71311	Amusement & theme parks	7	D	D	D	g	D	D
713110	Amusement & theme parks	7	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	g	D	D
71312	Amusement arcades	74	D	D	D	f	D	D
713120	Amusement arcades	74	D	D	D	f	D	D
7132	Gambling industries	27	D	D	D	j	D	D
71321	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
713210	Casinos (except casino hotels)	9	1 275 099	259 257	56 320	11 635	—	—
71329	Other gambling industries	18	D	D	D	f	D	D
713290	Other gambling industries	18	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	18	D	D	D	f	D	D
7139	Other amusement & recreation services	1 240	D	D	D	j	D	D
71391	Golf courses & country clubs	177	D	D	D	h	D	D
713910	Golf courses & country clubs	177	D	D	D	h	D	D
71393	Marinas	66	D	D	D	e	D	D
713930	Marinas	66	D	D	D	e	D	D
71394	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
713940	Fitness & recreational sports centers	472	350 018	98 204	22 059	9 301	17.3	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	37	12 280	2 911	790	517	34.9	10.0
71395	Bowling centers	208	D	D	D	h	D	D
713950	Bowling centers	208	D	D	D	h	D	D
71399	All other amusement & recreation industries	315	D	D	D	g	D	D
713990	All other amusement & recreation industries	315	D	D	D	g	D	D
7139901	Dance studios & halls	8	4 954	1 440	319	133	28.0	—
7139902	Concession operators of amusement devices & rides	21	7 109	1 590	225	297	30.3	20.8
7139904	Miniature golf courses	23	5 486	1 238	179	65	28.4	9.7
7139905	Coin-operated amusement devices (except slot machine operation)	89	73 655	17 348	4 221	664	31.0	9.0
Chicago, IL PMSA								
71	Arts, entertainment, & recreation	1 979	2 848 586	852 381	163 368	33 398	10.5	5.2
711	Performing arts, spectator sports, & related industries	799	D	D	D	i	D	D
7111	Performing arts companies	190	97 051	30 860	6 484	2 107	19.2	3.5
71111	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
711110	Theater companies & dinner theaters	61	49 432	16 627	4 002	1 129	19.5	1.2
7111102	Theater companies	55	D	D	D	f	D	D
7111103	Dinner theaters	5	D	D	D	e	D	D
71113	Musical groups & artists	102	D	D	D	f	D	D
711130	Musical groups & artists	102	D	D	D	f	D	D
7111309	Other music groups & artists	100	D	D	D	f	D	D
71119	Other performing arts companies	21	D	D	D	e	D	D
711190	Other performing arts companies	21	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	17	D	D	D	c	D	D
7112	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
71121	Spectator sports	125	602 624	323 891	55 260	2 302	5.0	1.0
711211	Sports teams & clubs	9	397 934	286 424	48 237	1 006	—	—
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	f	D	D
711212	Racetracks	14	D	D	D	c	D	D
7112123	Horse racetrack operation	10	D	D	D	f	D	D
711219	Other spectator sports	102	D	D	D	f	D	D
7112191	Professional athletes	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	83	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	73	230 500	27 529	5 310	878	13.1	2.5
71131	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
711310	Promoters of performing arts, sports, & similar events w/facility	20	106 240	12 947	2 248	565	13.9	1.0
71132	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	53	124 260	14 582	3 062	313	12.3	3.9
7114	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	77	D	D	D	e	D	D
7115	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
71151	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
711510	Independent artists, writers, & performers	334	79 630	35 144	6 231	758	36.0	8.1
712	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO–GARY–KENOSHA, IL–IN–WI CMSA—Con.								
Chicago, IL PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	1 175	1 794 671	416 645	87 375	26 923	10.0	7.0
7131	Amusement parks & arcades	70	150 390	31 563	4 692	2 548	3.8	2.7
71311	Amusement & theme parks	5	D	D	D	g	D	D
713110	Amusement & theme parks	5	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	5	D	D	D	g	D	D
71312	Amusement arcades	65	D	D	D	f	D	D
713120	Amusement arcades	65	D	D	D	f	D	D
7132	Gambling industries	22	825 883	153 807	35 355	7 174	.1	2.4
71321	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
713210	Casinos (except casino hotels)	5	771 716	141 876	32 402	6 446	—	—
71329	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
713290	Other gambling industries	17	54 167	11 931	2 953	728	1.7	37.2
7132902	Lottery, bingo, bookie, & other betting operation	17	54 167	11 931	2 953	728	1.7	37.2
7139	Other amusement & recreation services	1 083	818 398	231 275	47 328	17 201	21.1	12.5
71391	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
713910	Golf courses & country clubs	148	214 275	70 103	10 836	3 627	14.1	9.2
71393	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
713930	Marinas	55	33 764	7 282	1 120	252	18.7	7.1
71394	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
713940	Fitness & recreational sports centers	424	330 213	91 019	20 689	8 506	17.2	14.6
7139404	Ice skating rinks	11	D	D	D	e	D	D
7139405	Roller skating rinks	31	D	D	D	e	D	D
71395	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
713950	Bowling centers	178	108 436	30 771	8 015	2 932	25.9	13.9
71399	All other amusement & recreation industries	277	D	D	D	g	D	D
713990	All other amusement & recreation industries	277	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	20	D	D	D	e	D	D
7139904	Miniature golf courses	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	77	D	D	D	f	D	D
Gary, IN PMSA								
71	Arts, entertainment, & recreation	127	568 116	137 214	27 926	6 827	2.7	1.0
711	Performing arts, spectator sports, & related industries	15	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	111	558 735	135 714	27 576	6 677	2.6	1.0
7131	Amusement parks & arcades	8	4 084	2 152	503	130	1.6	—
7132	Gambling industries	4	503 383	117 381	23 918	5 189	—	—
71321	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
713210	Casinos (except casino hotels)	4	503 383	117 381	23 918	5 189	—	—
7139	Other amusement & recreation services	99	51 268	16 181	3 155	1 358	28.0	11.0
71391	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
713910	Golf courses & country clubs	20	14 230	4 412	632	239	40.9	16.3
71394	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
713940	Fitness & recreational sports centers	30	15 229	5 803	1 114	575	13.8	5.7
71395	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
713950	Bowling centers	17	12 350	3 682	964	377	19.2	4.8
71399	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
713990	All other amusement & recreation industries	24	6 570	1 552	323	125	35.6	28.5
Kankakee, IL PMSA								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Kenosha, WI PMSA								
71	Arts, entertainment, & recreation	47	53 542	12 743	2 701	1 073	9.8	4.9
711	Performing arts, spectator sports, & related industries	13	36 028	7 790	1 511	484	2.8	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	2	D	D	D	a	D	D
711190	Other performing arts companies	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	34	17 514	4 953	1 190	589	24.1	14.2
7139	Other amusement & recreation services	32	D	D	D	f	D	D
71394	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
713940	Fitness & recreational sports centers	10	3 079	935	157	162	36.7	63.3
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
71	Arts, entertainment, & recreation	120	144 127	33 660	7 555	2 284	12.0	3.2
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	2 351	652	194	97	3.1	6.2
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	7	4 219	687	187	37	6.1	41.1
71121	Spectator sports	7	4 219	687	187	37	6.1	41.1
713	Amusement, gambling, & recreation industries	92	133 520	31 631	7 105	2 137	10.5	1.8
7132	Gambling industries	3	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
7139	Other amusement & recreation services	84	D	D	D	f	D	D
71391	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
713910	Golf courses & country clubs	15	6 749	2 063	255	110	66.8	2.5
71394	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
713940	Fitness & recreational sports centers	22	7 046	1 550	381	269	41.5	5.1
71395	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
713950	Bowling centers	18	6 446	1 802	478	246	48.5	23.7
71399	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
713990	All other amusement & recreation industries	22	8 257	1 713	380	167	22.1	4.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 463	609	147	33	15.5	—
DECATUR, IL MSA								
71	Arts, entertainment, & recreation	22	7 826	2 553	603	287	8.7	8.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
713940	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
71395	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
713950	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D

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
PEORIA—PEKIN, IL MSA								
71	Arts, entertainment, & recreation	92	155 071	37 093	8 803	2 186	10.6	1.4
711	Performing arts, spectator sports, & related industries	19	D	D	D	e	D	D
7112	Spectator sports	3	4 032	1 339	288	55	D	—
71121	Spectator sports	3	4 032	1 339	288	55	D	—
7113	Promoters of performing arts, sports, & similar events	6	4 646	1 894	465	239	14.9	—
713	Amusement, gambling, & recreation industries	72	145 059	33 486	7 985	1 843	9.9	1.4
7132	Gambling industries	3	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	66	D	D	D	f	D	D
71391	Golf courses & country clubs	9	D	D	D	b	D	D
713910	Golf courses & country clubs	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	19	9 990	3 946	972	348	26.0	3.8
713940	Fitness & recreational sports centers	19	9 990	3 946	972	348	26.0	3.8
71395	Bowling centers	13	D	D	D	c	D	D
713950	Bowling centers	13	D	D	D	c	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
ROCKFORD, IL MSA								
71	Arts, entertainment, & recreation	95	33 372	8 903	2 109	936	38.6	2.7
711	Performing arts, spectator sports, & related industries	22	8 074	1 642	449	139	51.6	4.5
7112	Spectator sports	8	3 317	877	280	95	11.0	3.8
71121	Spectator sports	8	3 317	877	280	95	11.0	3.8
713	Amusement, gambling, & recreation industries	73	25 298	7 261	1 660	797	34.4	2.1
7139	Other amusement & recreation services	69	24 391	7 008	1 585	754	35.6	2.2
71394	Fitness & recreational sports centers	22	5 746	1 296	329	224	59.3	3.5
713940	Fitness & recreational sports centers	22	5 746	1 296	329	224	59.3	3.5
71395	Bowling centers	19	11 119	3 542	941	411	7.2	1.7
713950	Bowling centers	19	11 119	3 542	941	411	7.2	1.7
71399	All other amusement & recreation industries	18	D	D	D	b	D	D
713990	All other amusement & recreation industries	18	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	2 632	743	177	41	27.8	3.6
ST. LOUIS, MO—IL MSA								
71	Arts, entertainment, & recreation	751	1 247 969	433 352	97 212	21 098	8.3	2.1
711	Performing arts, spectator sports, & related industries	187	429 112	202 822	45 900	3 528	3.3	.7
7111	Performing arts companies	49	11 785	3 432	660	472	16.5	9.0
71111	Theater companies & dinner theaters	16	3 473	1 646	226	237	23.6	17.4
711110	Theater companies & dinner theaters	16	3 473	1 646	226	237	23.6	17.4
71113	Musical groups & artists	27	6 503	1 329	345	189	14.7	3.5
711130	Musical groups & artists	27	6 503	1 329	345	189	14.7	3.5
7111309	Other music groups & artists	27	6 503	1 329	345	189	14.7	3.5
7112	Spectator sports	30	273 070	177 858	39 080	1 184	.6	.1
71121	Spectator sports	30	273 070	177 858	39 080	1 184	.6	.1
711211	Sports teams & clubs	4	221 865	168 657	37 085	597	—	.1
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	6	D	D	D	f	D	D
7112122	Auto racetrack operation	5	D	D	D	a	D	D
711219	Other spectator sports	20	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	30	125 496	14 630	3 833	1 553	3.3	—
71131	Promoters of performing arts, sports, & similar events w/facility	8	65 730	9 367	2 749	1 387	2.2	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	65 730	9 367	2 749	1 387	2.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	22	59 766	5 263	1 084	166	4.4	—
711320	Promoters of performing arts, sports, & similar events w/o facil	22	59 766	5 263	1 084	166	4.4	—
7114	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	19	5 905	1 428	200	45	42.0	2.1
7115	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
71151	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
711510	Independent artists, writers, & performers	59	12 856	5 474	2 127	274	30.2	12.0
712	Museums, historical sites, & similar institutions	7	3 163	1 000	128	57	3.3	22.7
7121	Museums, historical sites, & similar institutions	7	3 163	1 000	128	57	3.3	22.7
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. LOUIS, MO—IL MSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	557	815 694	229 530	51 184	17 513	11.0	2.7
7131	Amusement parks & arcades	28	66 768	17 984	3 154	4 725	3.2	.9
71311	Amusement & theme parks	5	D	D	D	h	D	D
713110	Amusement & theme parks	5	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	c	D	D
713120	Amusement arcades	23	D	D	D	c	D	D
7132	Gambling industries	7	438 741	123 641	30 165	5 749	.2	—
71321	Casinos (except casino hotels)	5	D	D	D	i	D	D
713210	Casinos (except casino hotels)	5	D	D	D	i	D	D
7139	Other amusement & recreation services	522	310 185	87 905	17 865	7 039	28.1	7.0
71391	Golf courses & country clubs	96	106 019	31 494	5 104	1 843	29.2	7.8
713910	Golf courses & country clubs	96	106 019	31 494	5 104	1 843	29.2	7.8
71393	Marinas	20	12 745	2 654	430	106	26.3	5.8
713930	Marinas	20	12 745	2 654	430	106	26.3	5.8
71394	Fitness & recreational sports centers	188	68 095	21 365	5 217	2 500	27.9	8.1
713940	Fitness & recreational sports centers	188	68 095	21 365	5 217	2 500	27.9	8.1
7139405	Roller skating rinks	26	7 878	2 299	582	313	21.5	10.8
71395	Bowling centers	66	40 676	11 742	3 078	1 375	13.4	7.9
713950	Bowling centers	66	40 676	11 742	3 078	1 375	13.4	7.9
71399	All other amusement & recreation industries	150	D	D	D	g	D	D
713990	All other amusement & recreation industries	150	D	D	D	g	D	D
7139902	Concession operators of amusement devices & rides	13	3 392	607	65	33	54.9	1.9
7139904	Miniature golf courses	12	2 533	673	103	54	8.6	1.0
7139905	Coin-operated amusement devices (except slot machine operation)	37	25 797	5 320	1 250	221	49.1	6.0
SPRINGFIELD, IL MSA								
71	Arts, entertainment, & recreation	65	48 635	10 098	2 143	719	21.5	12.7
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	46 753	9 830	2 096	692	18.8	12.7
7131	Amusement parks & arcades	7	3 781	955	175	74	46.3	—
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	13	7 582	2 233	285	89	44.6	25.7
713910	Golf courses & country clubs	13	7 582	2 233	285	89	44.6	25.7
71394	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
713940	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
71395	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
713950	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
AREA OUTSIDE ILLINOIS METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	494	127 763	33 082	7 195	2 955	47.4	11.5
711	Performing arts, spectator sports, & related industries	62	D	D	D	c	D	D
7111	Performing arts companies	11	D	D	D	b	D	D
7112	Spectator sports	23	D	D	D	b	D	D
71121	Spectator sports	23	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	425	D	D	D	h	D	D
7131	Amusement parks & arcades	16	D	D	D	b	D	D
7139	Other amusement & recreation services	403	105 780	26 713	5 342	2 480	51.8	10.4
71391	Golf courses & country clubs	98	D	D	D	f	D	D
713910	Golf courses & country clubs	98	D	D	D	f	D	D
71393	Marinas	23	D	D	D	c	D	D
713930	Marinas	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	101	14 128	3 917	997	677	64.4	17.5
713940	Fitness & recreational sports centers	101	14 128	3 917	997	677	64.4	17.5
7139405	Roller skating rinks	22	3 818	877	251	165	78.5	5.3
71395	Bowling centers	102	25 374	6 130	1 730	839	48.5	10.3
713950	Bowling centers	102	25 374	6 130	1 730	839	48.5	10.3
71399	All other amusement & recreation industries	79	D	D	D	c	D	D
713990	All other amusement & recreation industries	79	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	32	D	D	D	c	D	D

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

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

Table 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
BLOOMINGTON-NORMAL, IL MSA									
71	Arts, entertainment, & recreation	12	9 378	8 882	3 928	923	310	14.2	2.0
713	Amusement, gambling, & recreation industries	7	7 761	7 344	3 592	836	273	11.1	.3
7139	Other amusement & recreation services	7	7 761	7 344	3 592	836	273	11.1	.3
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
CHAMPAIGN-URBANA, IL MSA									
71	Arts, entertainment, & recreation	12	8 716	9 037	3 627	828	282	6.3	.3
713	Amusement, gambling, & recreation industries	5	7 680	8 054	3 354	759	240	1.0	—
7139	Other amusement & recreation services	5	7 680	8 054	3 354	759	240	1.0	—
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA									
71	Arts, entertainment, & recreation	439	1 001 300	878 927	358 848	78 992	16 293	5.8	1.8
711	Performing arts, spectator sports, & related industries	135	D	D	D	D	h	D	D
7111	Performing arts companies	114	D	D	D	D	h	D	D
71111	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	62	D	D	D	D	g	D	D
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	59	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	38	D	D	D	D	g	D	D
711130	Musical groups & artists	38	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	23	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	13	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
7121	Museums, historical sites, & similar institutions	77	D	D	D	D	i	D	D
71211	Museums	59	D	D	D	D	h	D	D
712110	Museums	59	D	D	D	D	h	D	D
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	227	D	D	D	D	i	D	D
7139	Other amusement & recreation services	227	D	D	D	D	i	D	D
71391	Golf courses & country clubs	78	D	D	D	D	h	D	D
713910	Golf courses & country clubs	78	D	D	D	D	h	D	D
71394	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	110	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	39	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	39	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.									
Chicago, IL PMSA									
71	Arts, entertainment, & recreation	395	972 181	851 077	347 275	76 780	15 192	5.2	1.7
711	Performing arts, spectator sports, & related industries	129	224 998	170 579	85 437	22 433	3 562	3.1	.8
7111	Performing arts companies	111	191 518	146 092	80 798	21 618	3 413	2.9	.4
71111	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
711110	Theater companies & dinner theaters	61	123 944	78 820	36 980	10 513	1 331	2.3	.4
7111101	Opera companies	3	D	D	D	D	f	D	D
7111102	Theater companies	58	D	D	D	D	f	D	D
71112	Dance companies	13	D	D	D	D	c	D	D
711120	Dance companies	13	D	D	D	D	c	D	D
71113	Musical groups & artists	37	D	D	D	D	g	D	D
711130	Musical groups & artists	37	D	D	D	D	g	D	D
7111301	Symphony orchestras & chamber music organizations	22	D	D	D	D	g	D	D
7111309	Other music groups & artists	15	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	18	33 480	24 487	4 639	815	149	4.0	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
7121	Museums, historical sites, & similar institutions	74	453 253	393 630	135 791	32 048	5 627	3.7	1.6
71211	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
712110	Museums	56	347 351	285 000	91 317	22 132	3 933	4.6	1.7
71212	Historical sites	12	D	D	D	D	b	D	D
712120	Historical sites	12	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
712130	Zoos & botanical gardens	5	103 749	106 701	43 874	9 788	1 643	—	—
713	Amusement, gambling, & recreation industries	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
7139	Other amusement & recreation services	192	293 930	286 868	126 047	22 299	6 003	9.3	2.5
71391	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
713910	Golf courses & country clubs	71	214 383	212 281	94 925	16 008	3 867	4.8	.8
71394	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
713940	Fitness & recreational sports centers	93	71 999	67 295	28 633	5 837	1 917	18.7	5.9
71399	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
713990	All other amusement & recreation industries	28	7 548	7 292	2 489	454	219	47.0	18.3
Gary, IN PMSA									
71	Arts, entertainment, & recreation	27	18 164	17 499	7 598	1 448	748	21.5	9.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	22	15 184	14 892	6 607	1 264	590	19.6	11.4
7139	Other amusement & recreation services	22	15 184	14 892	6 607	1 264	590	19.6	11.4
71391	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
713910	Golf courses & country clubs	5	9 560	9 459	3 997	679	259	26.0	—
71394	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
713940	Fitness & recreational sports centers	11	4 870	4 847	2 486	563	325	5.0	28.0
Kankakee, IL PMSA									
71	Arts, entertainment, & recreation	5	5 158	4 992	1 915	368	187	22.2	.4
713	Amusement, gambling, & recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	c	D	D
Kenosha, WI PMSA									
71	Arts, entertainment, & recreation	12	5 797	5 359	2 060	396	166	36.1	3.2
713	Amusement, gambling, & recreation industries	9	5 052	4 783	1 870	358	144	26.7	3.7
7139	Other amusement & recreation services	9	5 052	4 783	1 870	358	144	26.7	3.7
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D

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
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA									
71	Arts, entertainment, & recreation	28	22 613	21 145	8 310	1 666	706	8.7	3.8
711	Performing arts, spectator sports, & related industries	8	6 508	5 497	1 278	285	177	15.2	1.4
7111	Performing arts companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	c	D	D
711130	Musical groups & artists	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
7121	Museums, historical sites, & similar institutions	7	1 553	1 776	740	170	46	21.0	18.1
713	Amusement, gambling, & recreation industries	13	14 552	13 872	6 292	1 211	483	4.5	3.3
7139	Other amusement & recreation services	13	14 552	13 872	6 292	1 211	483	4.5	3.3
71391	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
713910	Golf courses & country clubs	6	11 471	10 929	4 876	884	275	2.3	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
DECATUR, IL MSA									
71	Arts, entertainment, & recreation	11	6 094	6 191	2 346	416	153	15.5	.5
713	Amusement, gambling, & recreation industries	7	5 045	5 208	2 100	356	130	11.0	.4
7139	Other amusement & recreation services	7	5 045	5 208	2 100	356	130	11.0	.4
PEORIA—PEKIN, IL MSA									
71	Arts, entertainment, & recreation	33	16 013	15 797	6 280	1 207	381	20.9	2.8
711	Performing arts, spectator sports, & related industries	9	2 897	2 771	890	180	35	—	—
7111	Performing arts companies	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	5	1 782	1 962	790	197	47	24.2	—
7121	Museums, historical sites, & similar institutions	5	1 782	1 962	790	197	47	24.2	—
713	Amusement, gambling, & recreation industries	19	11 334	11 064	4 600	830	299	25.7	4.0
7139	Other amusement & recreation services	19	11 334	11 064	4 600	830	299	25.7	4.0
71391	Golf courses & country clubs	7	8 205	8 203	3 510	627	204	13.4	4.6
713910	Golf courses & country clubs	7	8 205	8 203	3 510	627	204	13.4	4.6
71394	Fitness & recreational sports centers	7	2 429	2 309	1 016	192	88	66.8	1.6
713940	Fitness & recreational sports centers	7	2 429	2 309	1 016	192	88	66.8	1.6
ROCKFORD, IL MSA									
71	Arts, entertainment, & recreation	26	21 304	20 428	6 419	1 319	420	46.3	2.0
711	Performing arts, spectator sports, & related industries	6	3 262	3 387	876	161	78	27.9	—
7111	Performing arts companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	6 523	5 481	1 302	290	101	98.2	—
7121	Museums, historical sites, & similar institutions	10	6 523	5 481	1 302	290	101	98.2	—
71211	Museums	9	D	D	D	D	b	D	D
712110	Museums	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	11 519	11 560	4 241	868	241	22.1	3.8
7139	Other amusement & recreation services	10	11 519	11 560	4 241	868	241	22.1	3.8
71391	Golf courses & country clubs	6	9 832	9 827	3 777	769	202	13.2	—
713910	Golf courses & country clubs	6	9 832	9 827	3 777	769	202	13.2	—
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D

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
ST. LOUIS, MO-IL MSA									
71	Arts, entertainment, & recreation	156	218 954	202 617	81 947	17 565	4 035	8.0	4.0
711	Performing arts, spectator sports, & related industries	37	59 327	53 625	23 144	4 926	819	3.2	1.3
7111	Performing arts companies	28	54 186	48 765	22 498	4 797	785	.7	.1
71111	Theater companies & dinner theaters	11	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	10	17 279	16 763	7 424	1 348	348	.7	-
71113	Musical groups & artists	13	D	D	D	D	e	D	D
711130	Musical groups & artists	13	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events ...	9	5 141	4 860	646	129	34	29.5	14.5
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	34	53 586	41 868	14 877	3 815	759	14.9	10.7
7121	Museums, historical sites, & similar institutions	34	53 586	41 868	14 877	3 815	759	14.9	10.7
71211	Museums	22	25 512	16 016	6 644	1 542	307	25.4	13.2
712110	Museums	22	25 512	16 016	6 644	1 542	307	25.4	13.2
71212	Historical sites	7	D	D	D	D	b	D	D
712120	Historical sites	7	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	85	106 041	107 124	43 926	8 824	2 457	7.1	2.2
7139	Other amusement & recreation services	85	106 041	107 124	43 926	8 824	2 457	7.1	2.2
71391	Golf courses & country clubs	23	73 173	75 427	31 228	6 089	1 530	2.8	-
713910	Golf courses & country clubs	23	73 173	75 427	31 228	6 089	1 530	2.8	-
71394	Fitness & recreational sports centers	47	30 007	28 938	11 980	2 571	815	16.3	1.3
713940	Fitness & recreational sports centers	47	30 007	28 938	11 980	2 571	815	16.3	1.3
71399	All other amusement & recreation industries	15	2 861	2 759	718	164	112	22.3	66.8
713990	All other amusement & recreation industries	15	2 861	2 759	718	164	112	22.3	66.8
SPRINGFIELD, IL MSA									
71	Arts, entertainment, & recreation	21	11 440	11 655	4 728	965	305	17.6	4.2
711	Performing arts, spectator sports, & related industries	7	2 256	2 233	750	174	61	40.1	3.8
7111	Performing arts companies	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	2 683	2 955	1 149	268	76	13.4	12.4
7121	Museums, historical sites, & similar institutions	4	2 683	2 955	1 149	268	76	13.4	12.4
713	Amusement, gambling, & recreation industries	10	6 501	6 467	2 829	523	168	11.5	.9
7139	Other amusement & recreation services	10	6 501	6 467	2 829	523	168	11.5	.9
AREA OUTSIDE ILLINOIS METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	166	54 622	51 643	18 440	3 466	1 703	50.0	9.5
711	Performing arts, spectator sports, & related industries	28	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	19	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	30	D	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	30	D	D	D	D	c	D	D
71211	Museums	15	D	D	D	D	b	D	D
712110	Museums	15	D	D	D	D	b	D	D
71212	Historical sites	8	1 668	1 875	602	105	47	36.3	5.9
712120	Historical sites	8	1 668	1 875	602	105	47	36.3	5.9
713	Amusement, gambling, & recreation industries	108	D	D	D	D	g	D	D
7139	Other amusement & recreation services	108	D	D	D	D	g	D	D
71391	Golf courses & country clubs	66	33 264	31 511	11 860	2 051	806	55.4	9.3
713910	Golf courses & country clubs	66	33 264	31 511	11 860	2 051	806	55.4	9.3
71394	Fitness & recreational sports centers	29	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	29	D	D	D	D	f	D	D

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
ADAMS COUNTY, IL								
71	Arts, entertainment, & recreation	21	4 957	1 320	318	191	73.6	—
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 442	488	120	82	88.2	—
713940	Fitness & recreational sports centers	9	1 442	488	120	82	88.2	—
ALEXANDER COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOND COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BOONE COUNTY, IL								
71	Arts, entertainment, & recreation	7	1 577	450	122	61	15.5	1.0
713	Amusement, gambling, & recreation industries	7	1 577	450	122	61	15.5	1.0
7139	Other amusement & recreation services	7	1 577	450	122	61	15.5	1.0
BROWN COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BUREAU COUNTY, IL								
71	Arts, entertainment, & recreation	11	2 066	595	121	39	35.5	3.4
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
CALHOUN COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARROLL COUNTY, IL								
71	Arts, entertainment, & recreation	5	466	101	25	12	50.9	8.2
CASS COUNTY, IL								
71	Arts, entertainment, & recreation	8	811	97	23	15	46.0	53.4
CHAMPAIGN COUNTY, IL								
71	Arts, entertainment, & recreation	44	11 344	3 743	849	426	18.7	13.1
711	Performing arts, spectator sports, & related industries	14	1 849	492	101	60	32.0	22.3
713	Amusement, gambling, & recreation industries	30	9 495	3 251	748	366	16.1	11.3
7139	Other amusement & recreation services	26	8 282	2 916	669	327	18.2	12.9
71394	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
713940	Fitness & recreational sports centers	14	3 459	1 549	317	218	25.7	11.4
71395	Bowling centers	5	2 788	755	213	75	12.2	22.3
713950	Bowling centers	5	2 788	755	213	75	12.2	22.3
71399	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
713990	All other amusement & recreation industries	7	2 035	612	139	34	13.7	2.8
CHRISTIAN COUNTY, IL								
71	Arts, entertainment, & recreation	6	982	377	90	52	31.4	.7
CLARK COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CLAY COUNTY, IL								
71	Arts, entertainment, & recreation	4	573	86	13	7	98.1	1.9
CLINTON COUNTY, IL								
71	Arts, entertainment, & recreation	12	4 398	1 220	242	119	47.2	2.0
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLES COUNTY, IL								
71	Arts, entertainment, & recreation	19	3 482	543	124	67	47.1	36.1
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
COOK COUNTY, IL								
71	Arts, entertainment, & recreation	1 217	1 643 528	531 361	100 868	17 264	10.5	5.7
711	Performing arts, spectator sports, & related industries	581	815 763	346 696	62 219	5 033	10.9	2.2
7111	Performing arts companies	147	85 163	26 271	5 469	1 674	17.9	3.4
71111	Theater companies & dinner theaters	46	43 327	14 578	3 560	958	19.1	1.4
711110	Theater companies & dinner theaters	46	43 327	14 578	3 560	958	19.1	1.4
7111102	Theater companies	42	D	D	D	f	D	D
7111103	Dinner theaters	4	D	D	D	e	D	D
71113	Musical groups & artists	82	33 214	9 132	1 481	442	18.1	6.8
711130	Musical groups & artists	82	33 214	9 132	1 481	442	18.1	6.8
7111309	Other music groups & artists	80	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7112	Spectator sports	83	452 965	253 893	45 252	1 837	4.5	.6
71121	Spectator sports	83	452 965	253 893	45 252	1 837	4.5	.6
711211	Sports teams & clubs	7	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	f	D	D
7112119	Other professional sports clubs	4	D	D	D	c	D	D
711212	Racetracks	10	115 900	17 611	3 390	631	10.3	.4
7112123	Horse racetrack operation	9	D	D	D	f	D	D
711219	Other spectator sports	66	D	D	D	e	D	D
7112191	Professional athletes	13	4 481	1 655	330	14	61.1	8.7
7112192	Racing (except racetrack operation)	53	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	50	177 445	20 846	4 119	712	13.6	3.1
71131	Promoters of performing arts, sports, & similar events w/facility	15	105 536	12 809	2 222	542	13.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	15	105 536	12 809	2 222	542	13.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	35	71 909	8 037	1 897	170	13.4	6.7
711320	Promoters of performing arts, sports, & similar events w/o facil	35	71 909	8 037	1 897	170	13.4	6.7
7114	Agents/managers for artists, athletes, & other public figures	60	36 194	15 744	2 238	239	21.5	1.8
71141	Agents/managers for artists, athletes, & other public figures	60	36 194	15 744	2 238	239	21.5	1.8
711410	Agents/managers for artists, athletes, & other public figures	60	36 194	15 744	2 238	239	21.5	1.8
7115	Independent artists, writers, & performers	241	63 996	29 942	5 141	571	33.3	9.0
71151	Independent artists, writers, & performers	241	63 996	29 942	5 141	571	33.3	9.0
711510	Independent artists, writers, & performers	241	63 996	29 942	5 141	571	33.3	9.0
713	Amusement, gambling, & recreation industries	632	D	D	D	j	D	D
7131	Amusement parks & arcades	43	27 261	7 282	1 394	577	17.0	14.4
71312	Amusement arcades	41	D	D	D	f	D	D
713120	Amusement arcades	41	D	D	D	f	D	D
7132	Gambling industries	11	D	D	D	g	D	D
71321	Casinos (except casino hotels)	2	D	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D	D	D	g	D	D
71329	Other gambling industries	9	D	D	D	e	D	D
713290	Other gambling industries	9	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	9	D	D	D	e	D	D
7139	Other amusement & recreation services	578	D	D	D	i	D	D
71391	Golf courses & country clubs	53	79 536	24 714	4 259	1 410	8.4	11.3
713910	Golf courses & country clubs	53	79 536	24 714	4 259	1 410	8.4	11.3
71393	Marinas	26	17 463	3 550	559	127	6.0	10.2
713930	Marinas	26	17 463	3 550	559	127	6.0	10.2
71394	Fitness & recreational sports centers	249	235 705	63 737	14 144	5 338	12.1	13.0
713940	Fitness & recreational sports centers	249	235 705	63 737	14 144	5 338	12.1	13.0
7139404	Ice skating rinks	4	D	D	D	c	D	D
7139405	Roller skating rinks	17	4 999	1 344	366	248	32.1	13.3
71395	Bowling centers	94	57 925	16 825	4 420	1 576	25.0	12.5
713950	Bowling centers	94	57 925	16 825	4 420	1 576	25.0	12.5
71399	All other amusement & recreation industries	155	D	D	D	g	D	D
713990	All other amusement & recreation industries	155	D	D	D	g	D	D
7139901	Dance studios & halls	4	2 112	595	109	51	12.4	—
7139902	Concession operators of amusement devices & rides	9	D	D	D	c	D	—
7139904	Miniature golf courses	7	1 694	339	50	11	33.2	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	56	D	D	D	e	D	D
CRAWFORD COUNTY, IL								
71	Arts, entertainment, & recreation	6	2 793	1 000	200	72	12.5	2.1
713	Amusement, gambling, & recreation industries	6	2 793	1 000	200	72	12.5	2.1
7139	Other amusement & recreation services	6	2 793	1 000	200	72	12.5	2.1
DEKALB COUNTY, IL								
71	Arts, entertainment, & recreation	19	4 931	1 421	269	210	90.6	1.2
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DE WITT COUNTY, IL								
71	Arts, entertainment, & recreation	3	1 369	225	52	25	D	—
DOUGLAS COUNTY, IL								
71	Arts, entertainment, & recreation	4	3 438	977	101	64	9.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
DUPAGE COUNTY, IL								
71	Arts, entertainment, & recreation	245	201 438	49 144	10 986	3 978	16.8	15.2
711	Performing arts, spectator sports, & related industries	83	56 971	9 880	2 321	564	17.2	1.9
7111	Performing arts companies	21	7 981	3 334	726	324	27.3	6.6
71111	Theater companies & dinner theaters	9	4 402	1 723	399	164	21.5	.1
711110	Theater companies & dinner theaters	9	4 402	1 723	399	164	21.5	.1
7111102	Theater companies	9	4 402	1 723	399	164	21.5	.1
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	12	D	D	D	b	D	D
71121	Spectator sports	12	D	D	D	b	D	D
711219	Other spectator sports	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	41	4 923	1 910	410	97	59.3	4.7
71151	Independent artists, writers, & performers	41	4 923	1 910	410	97	59.3	4.7
711510	Independent artists, writers, & performers	41	4 923	1 910	410	97	59.3	4.7
713	Amusement, gambling, & recreation industries	162	144 467	39 264	8 665	3 414	16.6	20.4
7131	Amusement parks & arcades	10	D	D	D	c	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	148	D	D	D	h	D	D
71391	Golf courses & country clubs	18	31 087	10 204	1 696	506	13.6	3.8
713910	Golf courses & country clubs	18	31 087	10 204	1 696	506	13.6	3.8
71394	Fitness & recreational sports centers	64	52 650	15 154	3 774	1 717	13.2	22.7
713940	Fitness & recreational sports centers	64	52 650	15 154	3 774	1 717	13.2	22.7
7139404	Ice skating rinks	6	7 483	2 453	619	275	3.2	4.1
71395	Bowling centers	20	21 181	6 291	1 543	607	21.4	20.6
713950	Bowling centers	20	21 181	6 291	1 543	607	21.4	20.6
71399	All other amusement & recreation industries	41	D	D	D	e	D	D
713990	All other amusement & recreation industries	41	D	D	D	e	D	D
7139904	Miniature golf courses	5	2 266	549	107	38	16.9	17.0
7139905	Coin-operated amusement devices (except slot machine operation)	8	5 482	1 014	239	55	10.2	4.7
EDGAR COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
EDWARDS COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EFFINGHAM COUNTY, IL								
71	Arts, entertainment, & recreation	10	1 729	473	121	53	67.0	1.6
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
FAYETTE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FORD COUNTY, IL								
71	Arts, entertainment, & recreation	4	1 365	417	70	50	74.9	2.0
FRANKLIN COUNTY, IL								
71	Arts, entertainment, & recreation	10	2 065	317	98	44	86.2	5.9

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
FULTON COUNTY, IL								
71	Arts, entertainment, & recreation	9	2 614	687	129	76	58.5	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
GREENE COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GRUNDY COUNTY, IL								
71	Arts, entertainment, & recreation	13	6 119	1 870	428	94	67.0	1.3
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
HAMILTON COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HANCOCK COUNTY, IL								
71	Arts, entertainment, & recreation	5	944	265	38	26	96.2	—
HARDIN COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HENDERSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HENRY COUNTY, IL								
71	Arts, entertainment, & recreation	16	3 278	979	162	100	89.8	8.4
713	Amusement, gambling, & recreation industries	16	3 278	979	162	100	89.8	8.4
7139	Other amusement & recreation services	15	D	D	D	b	D	D
IROQUOIS COUNTY, IL								
71	Arts, entertainment, & recreation	12	2 597	987	235	102	29.0	19.6
713	Amusement, gambling, & recreation industries	12	2 597	987	235	102	29.0	19.6
7139	Other amusement & recreation services	12	2 597	987	235	102	29.0	19.6
JACKSON COUNTY, IL								
71	Arts, entertainment, & recreation	13	2 919	463	40	24	34.6	12.2
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
JASPER COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
JEFFERSON COUNTY, IL								
71	Arts, entertainment, & recreation	11	4 939	1 247	236	69	65.0	2.0
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
JERSEY COUNTY, IL								
71	Arts, entertainment, & recreation	8	3 722	855	93	31	29.9	8.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
JO DAVIESS COUNTY, IL								
71	Arts, entertainment, & recreation	19	6 530	3 830	1 358	229	32.2	41.3
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D

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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
JOHNSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KANE COUNTY, IL								
71	Arts, entertainment, & recreation	91	215 412	48 384	11 098	2 436	10.0	.6
711	Performing arts, spectator sports, & related industries	24	12 945	2 206	401	81	38.5	—
7111	Performing arts companies	5	1 414	195	40	9	13.0	—
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	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	3	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	67	202 467	46 178	10 697	2 355	8.2	.6
7131	Amusement parks & arcades	5	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71391	Golf courses & country clubs	10	10 796	3 432	422	142	36.6	3.6
713910	Golf courses & country clubs	10	10 796	3 432	422	142	36.6	3.6
71394	Fitness & recreational sports centers	24	9 844	3 041	633	316	55.3	3.7
713940	Fitness & recreational sports centers	24	9 844	3 041	633	316	55.3	3.7
7139405	Roller skating rinks	4	3 337	601	164	79	23.0	—
71395	Bowling centers	10	D	D	D	b	D	D
713950	Bowling centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	D	D	D	b	D	D
KANKAKEE COUNTY, IL								
71	Arts, entertainment, & recreation	30	13 673	3 447	861	281	29.8	11.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
713940	Fitness & recreational sports centers	8	1 497	447	99	58	50.8	18.3
71395	Bowling centers	8	2 585	715	174	76	21.3	44.6
713950	Bowling centers	8	2 585	715	174	76	21.3	44.6
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
KENDALL COUNTY, IL								
71	Arts, entertainment, & recreation	11	3 520	1 078	183	71	38.2	12.6
713	Amusement, gambling, & recreation industries	11	3 520	1 078	183	71	38.2	12.6
7139	Other amusement & recreation services	11	3 520	1 078	183	71	38.2	12.6
KNOX COUNTY, IL								
71	Arts, entertainment, & recreation	17	4 865	1 093	232	107	74.0	5.4
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LAKE COUNTY, IL								
71	Arts, entertainment, & recreation	203	339 109	121 045	17 797	4 083	11.3	3.0
711	Performing arts, spectator sports, & related industries	66	130 290	69 189	9 394	365	8.1	.5
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	29	D	D	D	b	D	D
71151	Independent artists, writers, & performers	29	D	D	D	b	D	D
711510	Independent artists, writers, & performers	29	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	137	208 819	51 856	8 403	3 718	13.4	4.7
7131	Amusement parks & arcades	6	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	130	D	D	D	g	D	D
71391	Golf courses & country clubs	24	39 078	14 811	2 298	726	11.3	8.8
713910	Golf courses & country clubs	24	39 078	14 811	2 298	726	11.3	8.8
71393	Marinas	17	13 875	3 294	518	105	22.9	3.0
713930	Marinas	17	13 875	3 294	518	105	22.9	3.0
71394	Fitness & recreational sports centers	43	18 879	5 308	1 303	632	50.8	9.2
713940	Fitness & recreational sports centers	43	18 879	5 308	1 303	632	50.8	9.2
71395	Bowling centers	25	D	D	D	e	D	D
713950	Bowling centers	25	D	D	D	e	D	D
71399	All other amusement & recreation industries	21	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	c	D	D
LA SALLE COUNTY, IL								
71	Arts, entertainment, & recreation	39	15 243	3 171	666	267	33.7	5.1
713	Amusement, gambling, & recreation industries	34	14 390	3 067	648	250	30.8	5.3
7139	Other amusement & recreation services	30	12 966	2 632	557	198	34.2	5.9
71393	Marinas	3	3 233	512	92	14	D	—
713930	Marinas	3	3 233	512	92	14	D	—
71399	All other amusement & recreation industries	6	3 887	580	144	31	8.5	17.1
713990	All other amusement & recreation industries	6	3 887	580	144	31	8.5	17.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
LAWRENCE COUNTY, IL								
71	Arts, entertainment, & recreation	4	503	128	15	35	36.4	—
LEE COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 138	330	50	14	100.0	—
LIVINGSTON COUNTY, IL								
71	Arts, entertainment, & recreation	12	2 887	589	82	64	57.5	5.3
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
LOGAN COUNTY, IL								
71	Arts, entertainment, & recreation	4	1 583	185	46	18	6.5	—
MCDONOUGH COUNTY, IL								
71	Arts, entertainment, & recreation	8	1 291	235	36	31	17.1	42.7

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							From administrative records ¹	Estimated ²
MCHENRY COUNTY, IL								
71	Arts, entertainment, & recreation	80	47 400	12 818	1 926	904	25.6	13.4
711	Performing arts, spectator sports, & related industries	15	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	3 509	772	133	13	16.4	2.3
71151	Independent artists, writers, & performers	7	3 509	772	133	13	16.4	2.3
711510	Independent artists, writers, & performers	7	3 509	772	133	13	16.4	2.3
713	Amusement, gambling, & recreation industries	64	39 144	11 332	1 732	742	26.7	15.7
7139	Other amusement & recreation services	61	38 616	11 209	1 690	706	26.3	16.0
71391	Golf courses & country clubs	19	28 908	8 815	1 087	379	18.8	18.1
713910	Golf courses & country clubs	19	28 908	8 815	1 087	379	18.8	18.1
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
MCCLEAN COUNTY, IL								
71	Arts, entertainment, & recreation	31	11 445	2 752	552	280	58.8	2.7
713	Amusement, gambling, & recreation industries	29	D	D	D	e	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
713940	Fitness & recreational sports centers	12	2 440	784	191	124	54.2	9.0
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
MACON COUNTY, IL								
71	Arts, entertainment, & recreation	22	7 826	2 553	603	287	8.7	8.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
713940	Fitness & recreational sports centers	6	2 134	720	176	71	8.3	6.0
71395	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
713950	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
MACOUPIN COUNTY, IL								
71	Arts, entertainment, & recreation	11	2 269	621	152	69	27.4	13.0
713	Amusement, gambling, & recreation industries	11	2 269	621	152	69	27.4	13.0
7139	Other amusement & recreation services	10	D	D	D	b	D	D
MADISON COUNTY, IL								
71	Arts, entertainment, & recreation	76	132 416	30 625	7 076	2 095	9.3	1.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	f	D	D
7112	Spectator sports	5	D	D	D	f	D	D
71121	Spectator sports	5	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	65	D	D	D	g	D	D
7132	Gambling industries	1	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	62	D	D	D	f	D	D
71391	Golf courses & country clubs	13	7 681	2 737	508	160	29.8	2.8
713910	Golf courses & country clubs	13	7 681	2 737	508	160	29.8	2.8
71394	Fitness & recreational sports centers	17	D	D	D	e	D	D
713940	Fitness & recreational sports centers	17	D	D	D	e	D	D
71395	Bowling centers	11	D	D	D	c	D	D
713950	Bowling centers	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	20	D	D	D	c	D	D
713990	All other amusement & recreation industries	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D
MARION COUNTY, IL								
71	Arts, entertainment, & recreation	17	4 791	1 411	260	101	68.9	8.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	2 896	571	103	82	85.3	14.7
7139	Other amusement & recreation services	12	2 896	571	103	82	85.3	14.7

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							From administrative records ¹	Estimated ²
MARSHALL COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	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
MASON COUNTY, IL								
71	Arts, entertainment, & recreation	5	601	158	45	12	64.2	27.5
MASSAC COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MENARD COUNTY, IL								
71	Arts, entertainment, & recreation	3	545	152	25	14	91.9	8.1
MERCER COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONROE COUNTY, IL								
71	Arts, entertainment, & recreation	10	5 794	1 713	325	217	7.3	3.0
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
MONTGOMERY COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 024	268	51	21	30.1	—
MORGAN COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 455	447	114	63	68.7	9.1
MOULTRIE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OGLE COUNTY, IL								
71	Arts, entertainment, & recreation	14	4 182	1 060	143	84	68.7	5.0
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
PEORIA COUNTY, IL								
71	Arts, entertainment, & recreation	48	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	13	7 649	3 186	718	299	20.5	—
7112	Spectator sports	3	4 032	1 339	288	55	D	—
71121	Spectator sports	3	4 032	1 339	288	55	D	—
713	Amusement, gambling, & recreation industries	35	D	D	D	f	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	8 697	3 561	886	282	19.3	—
713940	Fitness & recreational sports centers	10	8 697	3 561	886	282	19.3	—
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PERRY COUNTY, IL								
71	Arts, entertainment, & recreation	5	790	235	41	25	79.1	—
PIATT COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PIKE COUNTY, IL								
71	Arts, entertainment, & recreation	9	1 909	295	44	35	89.2	2.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POPE COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PULASKI COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PUTNAM COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RANDOLPH COUNTY, IL								
71	Arts, entertainment, & recreation	7	860	238	31	19	84.1	3.5
RICHLAND COUNTY, IL								
71	Arts, entertainment, & recreation	3	537	51	11	11	D	—
ROCK ISLAND COUNTY, IL								
71	Arts, entertainment, & recreation	45	43 027	11 416	2 846	901	21.4	8.2
711	Performing arts, spectator sports, & related industries	11	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
71110	Theater companies & dinner theaters	1	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	a	D	D
71121	Spectator sports	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	34 086	9 896	2 514	800	18.7	4.1
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	30	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
ST. CLAIR COUNTY, IL								
71	Arts, entertainment, & recreation	78	189 932	39 742	9 198	2 041	13.6	1.8
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7112	Spectator sports	9	D	D	D	b	D	D
71121	Spectator sports	9	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	59	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71391	Golf courses & country clubs	13	26 736	4 532	662	224	77.6	—
713910	Golf courses & country clubs	13	26 736	4 532	662	224	77.6	—
71394	Fitness & recreational sports centers	21	D	D	D	e	D	D
713940	Fitness & recreational sports centers	21	D	D	D	e	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
SALINE COUNTY, IL								
71	Arts, entertainment, & recreation	3	482	87	14	6	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
SANGAMON COUNTY, IL								
71	Arts, entertainment, & recreation	62	48 090	9 946	2 118	705	20.7	12.8
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	52	D	D	D	f	D	D
7131	Amusement parks & arcades	7	3 781	955	175	74	46.3	—
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
713940	Fitness & recreational sports centers	13	5 490	1 876	466	199	5.7	36.4
71395	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
713950	Bowling centers	5	4 636	1 362	324	149	2.5	23.8
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
SCHUYLER COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SCOTT COUNTY, IL								
71	Arts, entertainment, & recreation	3	578	135	27	17	92.9	7.1
SHELBY COUNTY, IL								
71	Arts, entertainment, & recreation	7	3 932	779	134	41	21.0	5.5
713	Amusement, gambling, & recreation industries	7	3 932	779	134	41	21.0	5.5
7139	Other amusement & recreation services	7	3 932	779	134	41	21.0	5.5
STARK COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STEPHENSON COUNTY, IL								
71	Arts, entertainment, & recreation	7	999	152	27	24	65.4	—
TAZEWELL COUNTY, IL								
71	Arts, entertainment, & recreation	35	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	29	D	D	D	g	D	D
7132	Gambling industries	2	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
UNION COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
VERMILION COUNTY, IL								
71	Arts, entertainment, & recreation	18	4 520	1 085	262	129	38.2	1.5
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
WABASH COUNTY, IL								
71	Arts, entertainment, & recreation	5	539	130	40	22	57.7	2.6
WARREN COUNTY, IL								
71	Arts, entertainment, & recreation	6	390	85	12	11	85.1	9.2
WASHINGTON COUNTY, IL								
71	Arts, entertainment, & recreation	5	1 652	476	99	23	26.8	4.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, IL								
71	Arts, entertainment, & recreation	6	703	225	38	12	38.1	61.9
WHITE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WHITESIDE COUNTY, IL								
71	Arts, entertainment, & recreation	20	8 484	2 062	414	173	50.6	9.6
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
WILL COUNTY, IL								
71	Arts, entertainment, & recreation	100	387 129	85 260	19 813	4 358	2.6	1.6
711	Performing arts, spectator sports, & related industries	27	28 710	6 009	1 416	247	7.4	10.0
7112	Spectator sports	12	26 960	5 482	1 287	208	4.2	10.6
71121	Spectator sports	12	26 960	5 482	1 287	208	4.2	10.6
711212	Racetracks	2	D	D	D	c	D	D
711219	Other spectator sports	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	358 419	79 251	18 397	4 111	2.2	1.0
7132	Gambling industries	4	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	66	D	D	D	f	D	D
71391	Golf courses & country clubs	17	20 203	6 618	853	282	9.4	1.6
713910	Golf courses & country clubs	17	20 203	6 618	853	282	9.4	1.6
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
71395	Bowling centers	14	D	D	D	c	D	D
713950	Bowling centers	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	D	D	D	a	D	D
WILLIAMSON COUNTY, IL								
71	Arts, entertainment, & recreation	28	7 102	2 030	377	185	34.1	38.1
713	Amusement, gambling, & recreation industries	23	6 300	1 905	363	177	37.3	43.0
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 825	349	101	51	26.5	63.7
713940	Fitness & recreational sports centers	6	1 825	349	101	51	26.5	63.7
WINNEBAGO COUNTY, IL								
71	Arts, entertainment, & recreation	74	27 613	7 393	1 844	791	35.3	2.4
711	Performing arts, spectator sports, & related industries	20	D	D	D	c	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	D	D	D	f	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers	21	D	D	D	c	D	D
713940	Fitness & recreational sports centers	21	D	D	D	c	D	D
71395	Bowling centers	11	8 969	3 053	799	343	3.2	—
713950	Bowling centers	11	8 969	3 053	799	343	3.2	—
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
WOODFORD COUNTY, IL								
71	Arts, entertainment, & recreation	9	3 638	946	158	80	69.6	2.0
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	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 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
ABINGDON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ADDISON, IL								
71	Arts, entertainment, & recreation	9	2 825	753	165	57	86.3	6.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
ALEDO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALGONQUIN, IL *								
71	Arts, entertainment, & recreation	4	3 179	844	102	42	40.7	—
713	Amusement, gambling, & recreation industries	4	3 179	844	102	42	40.7	—
7139	Other amusement & recreation services	4	3 179	844	102	42	40.7	—
ALGONQUIN, IL (MCHENRY COUNTY PART) *								
71	Arts, entertainment, & recreation	4	3 179	844	102	42	40.7	—
713	Amusement, gambling, & recreation industries	4	3 179	844	102	42	40.7	—
7139	Other amusement & recreation services	4	3 179	844	102	42	40.7	—
ALORTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALSIP, IL								
71	Arts, entertainment, & recreation	3	1 389	199	45	7	D	—
ALTON, IL								
71	Arts, entertainment, & recreation	11	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	g	D	D
7132	Gambling industries	1	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	9	7 931	2 586	551	231	23.5	—
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	2 966	766	169	53	30.6	—
713990	All other amusement & recreation industries	4	2 966	766	169	53	30.6	—
ANNA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ANTIOCH, IL								
71	Arts, entertainment, & recreation	5	1 902	554	69	49	59.4	—
713	Amusement, gambling, & recreation industries	5	1 902	554	69	49	59.4	—
7139	Other amusement & recreation services	5	1 902	554	69	49	59.4	—
ARCOLA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ARLINGTON HEIGHTS, IL *								
71	Arts, entertainment, & recreation	23	35 664	9 060	1 342	398	4.2	3.1
711	Performing arts, spectator sports, & related industries	13	D	D	D	e	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	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
	ARLINGTON HEIGHTS, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	23	35 664	9 060	1 342	398	4.2	3.1
711	Performing arts, spectator sports, & related industries	13	D	D	D	e	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	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
	AUBURN, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	AURORA, IL *							
71	Arts, entertainment, & recreation	20	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	g	D	D
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	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	4 620	1 319	261	123	35.8	5.1
713940	Fitness & recreational sports centers	8	4 620	1 319	261	123	35.8	5.1
	AURORA, IL (DUPAGE COUNTY PART) *							
71	Arts, entertainment, & recreation	9	4 494	1 239	225	97	21.7	8.6
713	Amusement, gambling, & recreation industries	9	4 494	1 239	225	97	21.7	8.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
	AURORA, IL (KANE COUNTY PART) *							
71	Arts, entertainment, & recreation	11	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
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	7	D	D	D	b	D	D
	BARRINGTON, IL *							
71	Arts, entertainment, & recreation	11	6 291	1 920	266	84	26.1	6.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BARRINGTON, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BARRINGTON, IL (LAKE COUNTY PART) *							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	BARRINGTON HILLS, IL *							
71	Arts, entertainment, & recreation	3	199	52	10	2	65.8	34.2
	BARRINGTON HILLS, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BARRINGTON HILLS, IL (MCHENRY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BARTLETT, IL *							
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
BARTLETT, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
BARTLETT, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BARTONVILLE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BATAVIA, IL *								
71	Arts, entertainment, & recreation	6	2 323	695	198	112	25.2	14.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
BATAVIA, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	2 323	695	198	112	25.2	14.6
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
7139405	Roller skating rinks	1	D	D	D	b	D	D
BEARDSTOWN, IL								
71	Arts, entertainment, & recreation	3	210	24	8	3	18.1	81.9
BELLEVILLE, IL								
71	Arts, entertainment, & recreation	13	7 111	2 004	446	220	4.5	23.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 343	852	206	124	9.0	.9
713940	Fitness & recreational sports centers	6	2 343	852	206	124	9.0	.9
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
BELVIDERE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BENSENVILLE, IL *								
71	Arts, entertainment, & recreation	5	2 516	573	79	13	17.8	5.7
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BENSENVILLE, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BENSENVILLE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BENTON, IL								
71	Arts, entertainment, & recreation	4	644	77	18	12	84.9	—
BERWYN, IL								
71	Arts, entertainment, & recreation	6	5 074	1 671	379	65	11.1	—
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	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

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
BETHALTO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BLOOMINGDALE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BLOOMINGTON, IL								
71	Arts, entertainment, & recreation	19	8 265	1 794	408	226	50.2	1.4
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 197	657	150	98	57.6	5.3
713940	Fitness & recreational sports centers	8	2 197	657	150	98	57.6	5.3
BLUE ISLAND, IL								
71	Arts, entertainment, & recreation	5	2 062	624	147	49	92.6	1.2
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BOLINGBROOK, IL *								
71	Arts, entertainment, & recreation	7	1 880	547	118	54	6.6	36.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BOLINGBROOK, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOLINGBROOK, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BOURBONNAIS, IL								
71	Arts, entertainment, & recreation	5	1 334	335	47	41	78.9	10.9
BRADLEY, IL								
71	Arts, entertainment, & recreation	4	1 058	345	76	35	32.5	23.7
BRAIDWOOD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BREESE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRIDGEVIEW, IL								
71	Arts, entertainment, & recreation	5	1 759	428	131	41	46.7	—
713	Amusement, gambling, & recreation industries	5	1 759	428	131	41	46.7	—
BROADVIEW, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BROOKFIELD, IL								
71	Arts, entertainment, & recreation	4	430	80	20	7	80.0	20.0
BUFFALO GROVE, IL *								
71	Arts, entertainment, & recreation	15	5 574	1 116	150	76	45.8	8.9
711	Performing arts, spectator sports, & related industries	8	3 243	658	73	32	20.0	2.3
713	Amusement, gambling, & recreation industries	7	2 331	458	77	44	81.7	18.1
7139	Other amusement & recreation services	7	2 331	458	77	44	81.7	18.1
71394	Fitness & recreational sports centers	4	2 037	334	62	36	79.1	20.8
713940	Fitness & recreational sports centers	4	2 037	334	62	36	79.1	20.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BUFFALO GROVE, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	8	4 416	798	112	66	42.4	1.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	BUFFALO GROVE, IL (LAKE COUNTY PART) *							
71	Arts, entertainment, & recreation	7	1 158	318	38	10	58.9	36.5
	BURBANK, IL							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
	BURNHAM, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BURR RIDGE, IL *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BURR RIDGE, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BURR RIDGE, IL (DUPAGE COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	BUSHNELL, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	CAHOKIA, IL							
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
	CAIRO, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CALUMET CITY, IL							
71	Arts, entertainment, & recreation	5	5 996	1 107	291	98	27.9	—
713	Amusement, gambling, & recreation industries	5	5 996	1 107	291	98	27.9	—
7139	Other amusement & recreation services	5	5 996	1 107	291	98	27.9	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
	CANTON, IL							
71	Arts, entertainment, & recreation	4	1 416	342	87	39	48.7	—
	CARBONDALE, IL							
71	Arts, entertainment, & recreation	7	1 899	284	34	16	4.4	15.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
	CARLINVILLE, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CARLYLE, IL							
71	Arts, entertainment, & recreation	3	2 496	872	157	82	D	—
713	Amusement, gambling, & recreation industries	3	2 496	872	157	82	D	—
7139	Other amusement & recreation services	3	2 496	872	157	82	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
CARMI, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAROL STREAM, IL								
71	Arts, entertainment, & recreation	9	5 116	2 117	483	201	3.7	36.6
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	2 507	950	216	111	—	—
713940	Fitness & recreational sports centers	3	2 507	950	216	111	—	—
CARPENTERSVILLE, IL								
71	Arts, entertainment, & recreation	3	1 015	277	74	34	D	—
CARTERVILLE, IL								
71	Arts, entertainment, & recreation	6	3 631	1 099	268	122	28.6	65.7
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
CARY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CASEY, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASEY, IL (CLARK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CASEYVILLE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CENTRALIA, IL *								
71	Arts, entertainment, & recreation	5	1 674	824	127	5	36.5	—
CENTRALIA, IL (MARION COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 674	824	127	5	36.5	—
CENTREVILLE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHAMPAIGN, IL								
71	Arts, entertainment, & recreation	22	6 919	2 489	574	280	10.7	14.7
713	Amusement, gambling, & recreation industries	16	5 909	2 122	494	236	9.6	17.2
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
CHANNAHON, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHANNAHON, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHARLESTON, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
CHATHAM, IL								
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
CHESTER, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHICAGO, IL *								
71	Arts, entertainment, & recreation	563	863 975	361 119	67 889	7 547	9.6	7.4
711	Performing arts, spectator sports, & related industries	311	590 815	293 390	53 354	3 073	9.1	2.3
7111	Performing arts companies	92	60 194	20 076	4 250	1 160	16.9	3.0
71111	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
711110	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
7111102	Theater companies	32	D	D	D	f	D	D
71113	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
711130	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
7111309	Other music groups & artists	50	D	D	D	e	D	D
7112	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
71121	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
711211	Sports teams & clubs	4	306 581	223 190	39 446	805	—	—
7112112	Baseball clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	34	147 117	17 177	3 760	614	15.2	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
7115	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
71151	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
711510	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
713	Amusement, gambling, & recreation industries	250	D	D	D	h	D	D
7131	Amusement parks & arcades	16	4 956	1 016	262	130	24.5	8.5
71312	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
713120	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
7132	Gambling industries	7	46 587	5 056	1 236	319	—	19.5
71329	Other gambling industries	6	D	D	D	e	D	D
713290	Other gambling industries	6	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	e	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
713910	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
71393	Marinas	18	15 637	3 119	490	111	2.2	7.7
713930	Marinas	18	15 637	3 119	490	111	2.2	7.7
71394	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
713940	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
71395	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
713950	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
71399	All other amusement & recreation industries	69	D	D	D	e	D	D
713990	All other amusement & recreation industries	69	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	27	26 035	6 002	1 491	216	30.9	13.0
CHICAGO, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	563	863 975	361 119	67 889	7 547	9.6	7.4
711	Performing arts, spectator sports, & related industries	311	590 815	293 390	53 354	3 073	9.1	2.3
7111	Performing arts companies	92	60 194	20 076	4 250	1 160	16.9	3.0
71111	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
711110	Theater companies & dinner theaters	34	31 518	12 416	2 997	740	17.9	.5
7111102	Theater companies	32	D	D	D	f	D	D
71113	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
711130	Musical groups & artists	51	26 862	7 072	1 105	313	16.6	6.0
7111309	Other music groups & artists	50	D	D	D	e	D	D
7112	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
71121	Spectator sports	19	311 829	225 001	39 813	831	1.0	.3
711211	Sports teams & clubs	4	306 581	223 190	39 446	805	—	—
7112112	Baseball clubs	2	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711219	Other spectator sports	14	D	D	D	a	D	D
7112191	Professional athletes	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	34	147 117	17 177	3 760	614	15.2	3.8
71131	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	11	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	23	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
71141	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1
711410	Agents/managers for artists, athletes, & other public figures	40	26 187	9 442	1 823	189	25.0	2.1

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
	CHICAGO, IL (COOK COUNTY PART) *—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7115	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
71151	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
711510	Independent artists, writers, & performers	126	45 488	21 694	3 708	279	25.9	10.9
713	Amusement, gambling, & recreation industries	250	D	D	D	h	D	D
7131	Amusement parks & arcades	16	4 956	1 016	262	130	24.5	8.5
71312	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
713120	Amusement arcades	16	4 956	1 016	262	130	24.5	8.5
7132	Gambling industries	7	46 587	5 056	1 236	319	—	19.5
71329	Other gambling industries	6	D	D	D	e	D	D
713290	Other gambling industries	6	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	e	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
713910	Golf courses & country clubs	11	14 456	5 360	1 023	286	—	48.3
71393	Marinas	18	15 637	3 119	490	111	2.2	7.7
713930	Marinas	18	15 637	3 119	490	111	2.2	7.7
71394	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
713940	Fitness & recreational sports centers	104	137 730	39 657	8 327	2 878	7.3	17.9
71395	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
713950	Bowling centers	25	12 522	3 698	961	352	34.7	6.2
71399	All other amusement & recreation industries	69	D	D	D	e	D	D
713990	All other amusement & recreation industries	69	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	27	26 035	6 002	1 491	216	30.9	13.0
	CHICAGO HEIGHTS, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CHICAGO RIDGE, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	CHILLICOTHE, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CHRISTOPHER, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	CICERO, IL							
71	Arts, entertainment, & recreation	24	79 936	10 938	2 455	575	16.0	.2
711	Performing arts, spectator sports, & related industries	20	77 842	10 464	2 339	546	16.4	.2
7112	Spectator sports	18	D	D	D	e	D	D
71121	Spectator sports	18	D	D	D	e	D	D
711212	Racetracks	5	73 601	8 835	1 953	368	16.1	—
7112123	Horse racetrack operation	5	73 601	8 835	1 953	368	16.1	—
711219	Other spectator sports	13	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	2 094	474	116	29	—	3.0
7139	Other amusement & recreation services	4	2 094	474	116	29	—	3.0
	CLARENDON HILLS, IL							
71	Arts, entertainment, & recreation	4	516	251	31	5	61.2	38.8
	CLINTON, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	COAL CITY, IL *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	COAL CITY, IL (GRUNDY COUNTY PART) *							
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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							From administrative records ¹	Estimated ²
COLLINSVILLE, IL *								
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	7	2 820	758	180	63	7.2	51.1
7139	Other amusement & recreation services	7	2 820	758	180	63	7.2	51.1
COLLINSVILLE, IL (MADISON COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	f	D	D
7112	Spectator sports	2	D	D	D	f	D	D
71121	Spectator sports	2	D	D	D	f	D	D
711212	Racetracks	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	7	2 820	758	180	63	7.2	51.1
7139	Other amusement & recreation services	7	2 820	758	180	63	7.2	51.1
COLUMBIA, IL *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
COLUMBIA, IL (MONROE COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
COUNTRYSIDE, IL								
71	Arts, entertainment, & recreation	5	4 535	889	211	77	10.0	14.6
713	Amusement, gambling, & recreation industries	5	4 535	889	211	77	10.0	14.6
7139	Other amusement & recreation services	5	4 535	889	211	77	10.0	14.6
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
CREST HILL, IL								
71	Arts, entertainment, & recreation	4	990	248	42	27	62.7	37.3
CRESTWOOD, IL								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
CRETE, IL								
71	Arts, entertainment, & recreation	4	4 025	1 324	223	68	3.1	-
713	Amusement, gambling, & recreation industries	4	4 025	1 324	223	68	3.1	-
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CREVE COEUR, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CRYSTAL LAKE, IL								
71	Arts, entertainment, & recreation	15	8 445	1 701	396	200	39.2	1.9
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 707	634	172	123	42.1	3.5
713940	Fitness & recreational sports centers	6	2 707	634	172	123	42.1	3.5
DANVILLE, IL								
71	Arts, entertainment, & recreation	8	2 806	684	185	80	22.1	.9
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
DARIEN, IL								
71	Arts, entertainment, & recreation	10	8 213	2 233	468	176	12.1	—
713	Amusement, gambling, & recreation industries	6	7 508	2 111	435	167	5.1	—
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
DECATUR, IL								
71	Arts, entertainment, & recreation	16	5 632	2 040	536	213	9.7	10.6
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71395	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
713950	Bowling centers	5	2 694	1 014	290	116	8.9	14.5
DEERFIELD, IL *								
71	Arts, entertainment, & recreation	11	11 033	3 301	802	247	3.2	10.5
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
DEERFIELD, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
DEERFIELD, IL (LAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
DEKALB, IL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
DES PLAINES, IL								
71	Arts, entertainment, & recreation	11	3 457	1 111	245	87	44.8	10.2
713	Amusement, gambling, & recreation industries	8	2 952	902	200	84	47.4	12.0
7139	Other amusement & recreation services	7	D	D	D	b	D	D
DIXON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DOLTON, IL								
71	Arts, entertainment, & recreation	6	1 162	329	119	40	33.9	38.0
DOWNERS GROVE, IL								
71	Arts, entertainment, & recreation	15	5 850	1 784	465	192	55.3	—
711	Performing arts, spectator sports, & related industries	5	1 963	609	164	31	98.6	—
713	Amusement, gambling, & recreation industries	10	3 887	1 175	301	161	33.4	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 763	622	145	88	6.4	—
713940	Fitness & recreational sports centers	4	1 763	622	145	88	6.4	—
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
DU QUOIN, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
DWIGHT, IL *								
71	Arts, entertainment, & recreation	3	355	77	11	6	100.0	—

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							From administrative records ¹	Estimated ²
DWIGHT, IL (LIVINGSTON COUNTY PART) *								
71	Arts, entertainment, & recreation	3	355	77	11	6	100.0	—
EAST ALTON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
EAST DUNDEE, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
EAST DUNDEE, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
EAST MOLINE, IL								
71	Arts, entertainment, & recreation	7	6 788	958	200	95	2.3	6.9
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
EAST PEORIA, IL								
71	Arts, entertainment, & recreation	5	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	D	D	g	D	D
EAST ST. LOUIS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	g	D	D
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
EDWARDSVILLE, IL								
71	Arts, entertainment, & recreation	6	747	223	63	40	97.3	—
EFFINGHAM, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
ELGIN, IL *								
71	Arts, entertainment, & recreation	17	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	g	D	D
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	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 020	575	152	77	100.0	—
713940	Fitness & recreational sports centers	5	2 020	575	152	77	100.0	—
ELGIN, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	g	D	D
7132	Gambling industries	1	D	D	D	g	D	D
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	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
ELGIN, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	10	3 372	975	251	87	100.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
ELK GROVE VILLAGE, IL *								
71	Arts, entertainment, & recreation	8	5 817	1 177	314	65	2.2	7.7
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
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	a	D	D
ELK GROVE VILLAGE, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
ELK GROVE VILLAGE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
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
ELMHURST, IL *								
71	Arts, entertainment, & recreation	8	4 818	1 781	501	123	29.5	2.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
ELMHURST, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	8	4 818	1 781	501	123	29.5	2.0
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
EUREKA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
EVANSTON, IL								
71	Arts, entertainment, & recreation	29	8 424	2 988	614	157	24.7	1.4
711	Performing arts, spectator sports, & related industries	21	3 704	1 573	292	29	53.1	—
713	Amusement, gambling, & recreation industries	8	4 720	1 415	322	128	2.5	2.5
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
EVERGREEN PARK, IL								
71	Arts, entertainment, & recreation	5	5 359	1 179	262	116	68.4	6.9
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
FAIRBURY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FAIRFIELD, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FAIRVIEW HEIGHTS, IL								
71	Arts, entertainment, & recreation	10	21 703	2 716	477	183	87.9	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
FARMINGTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FLORA, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
FLOSSMOOR, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FOREST PARK, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOX LAKE, IL *								
71	Arts, entertainment, & recreation	9	7 231	1 512	275	54	4.6	—
713	Amusement, gambling, & recreation industries	9	7 231	1 512	275	54	4.6	—
7139	Other amusement & recreation services	9	7 231	1 512	275	54	4.6	—
71393	Marinas	6	6 224	1 201	217	37	3.0	—
713930	Marinas	6	6 224	1 201	217	37	3.0	—
FOX LAKE, IL (LAKE COUNTY PART) *								
71	Arts, entertainment, & recreation	9	7 231	1 512	275	54	4.6	—
713	Amusement, gambling, & recreation industries	9	7 231	1 512	275	54	4.6	—
7139	Other amusement & recreation services	9	7 231	1 512	275	54	4.6	—
71393	Marinas	6	6 224	1 201	217	37	3.0	—
713930	Marinas	6	6 224	1 201	217	37	3.0	—
FOX RIVER GROVE, IL *								
71	Arts, entertainment, & recreation	3	332	29	9	3	75.9	24.1
FOX RIVER GROVE, IL (MCHENRY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	332	29	9	3	75.9	24.1
FRANKFORT, IL								
71	Arts, entertainment, & recreation	5	4 965	1 805	307	73	2.9	24.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FRANKLIN PARK, IL								
71	Arts, entertainment, & recreation	3	670	118	35	17	D	53.4
FREEBURG, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FREEPORT, IL								
71	Arts, entertainment, & recreation	3	542	73	12	7	D	—
FULTON, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GALENA, IL								
71	Arts, entertainment, & recreation	4	552	113	7	6	60.1	5.3

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							From administrative records ¹	Estimated ²
GALESBURG, IL								
71	Arts, entertainment, & recreation	12	3 050	543	142	77	58.6	8.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
GALVA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GENESEO, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
GENEVA, IL								
71	Arts, entertainment, & recreation	8	5 107	1 923	207	34	27.4	—
711	Performing arts, spectator sports, & related industries	4	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
GIBSON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GILLESPIE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLEN CARBON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GLENCOE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GLENDALE HEIGHTS, IL								
71	Arts, entertainment, & recreation	7	9 539	1 708	467	189	3.5	41.7
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
GLEN ELLYN, IL								
71	Arts, entertainment, & recreation	9	2 105	761	93	54	11.5	—
713	Amusement, gambling, & recreation industries	3	1 536	522	48	42	—	—
7139	Other amusement & recreation services	3	1 536	522	48	42	—	—
GLENVIEW, IL								
71	Arts, entertainment, & recreation	31	15 891	7 249	812	206	23.4	1.2
711	Performing arts, spectator sports, & related industries	26	13 291	6 482	601	137	20.6	1.4
7112	Spectator sports	14	10 419	5 365	416	97	17.1	1.5
71121	Spectator sports	14	10 419	5 365	416	97	17.1	1.5
711219	Other spectator sports	14	10 419	5 365	416	97	17.1	1.5
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	2 600	767	211	69	37.2	—
GLENWOOD, IL								
71	Arts, entertainment, & recreation	3	2 632	645	143	55	D	—
713	Amusement, gambling, & recreation industries	3	2 632	645	143	55	D	—
7139	Other amusement & recreation services	3	2 632	645	143	55	D	—
GODFREY, IL								
71	Arts, entertainment, & recreation	5	1 051	155	31	12	54.4	5.6

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							From administrative records ¹	Estimated ²
GRANITE CITY, IL								
71	Arts, entertainment, & recreation	7	3 086	1 089	259	62	43.7	.6
713	Amusement, gambling, & recreation industries	7	3 086	1 089	259	62	43.7	.6
7139	Other amusement & recreation services	7	3 086	1 089	259	62	43.7	.6
GRAYSLAKE, IL								
71	Arts, entertainment, & recreation	4	1 068	433	101	46	43.3	—
GURNEE, IL								
71	Arts, entertainment, & recreation	9	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	g	D	D
7131	Amusement parks & arcades	1	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
HAMILTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HANOVER PARK, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HANOVER PARK, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HANOVER PARK, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARVARD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARVEY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HARWOOD HEIGHTS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
HAVANA, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HAWTHORN WOODS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAZEL CREST, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HERRIN, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HICKORY HILLS, IL								
71	Arts, entertainment, & recreation	6	5 275	564	106	47	73.9	23.6
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
HIGHLAND, IL								
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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							From administrative records ¹	Estimated ²
HIGHLAND PARK, IL								
71	Arts, entertainment, & recreation	15	6 038	2 376	470	188	32.3	3.9
713	Amusement, gambling, & recreation industries	6	5 309	2 167	432	181	28.4	2.1
7139	Other amusement & recreation services	6	5 309	2 167	432	181	28.4	2.1
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
HIGHWOOD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSBORO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HILLSIDE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HINSDALE, IL *								
71	Arts, entertainment, & recreation	13	3 478	1 328	300	31	58.9	21.0
713	Amusement, gambling, & recreation industries	7	2 260	536	132	19	67.7	32.3
7139	Other amusement & recreation services	7	2 260	536	132	19	67.7	32.3
71394	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
713940	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
HINSDALE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	13	3 478	1 328	300	31	58.9	21.0
713	Amusement, gambling, & recreation industries	7	2 260	536	132	19	67.7	32.3
7139	Other amusement & recreation services	7	2 260	536	132	19	67.7	32.3
71394	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
713940	Fitness & recreational sports centers	4	1 449	385	106	10	100.0	—
HOFFMAN ESTATES, IL *								
71	Arts, entertainment, & recreation	15	10 011	2 844	629	194	27.6	9.1
711	Performing arts, spectator sports, & related industries	7	1 340	258	63	21	26.0	15.8
713	Amusement, gambling, & recreation industries	8	8 671	2 586	566	173	27.9	8.0
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
HOFFMAN ESTATES, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	15	10 011	2 844	629	194	27.6	9.1
711	Performing arts, spectator sports, & related industries	7	1 340	258	63	21	26.0	15.8
713	Amusement, gambling, & recreation industries	8	8 671	2 586	566	173	27.9	8.0
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
HOMETOWN, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HOMEWOOD, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
HOOPESTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HUNTLEY, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
HUNTLEY, IL (MCHENRY COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
INVERNESS, IL								
71	Arts, entertainment, & recreation	4	372	69	14	4	97.0	3.0

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							From administrative records ¹	Estimated ²
	ISLAND LAKE, IL *							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	ISLAND LAKE, IL (LAKE COUNTY PART) *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	ISLAND LAKE, IL (MCHENRY COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ITASCA, IL							
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	c	D	D
	JACKSONVILLE, IL							
71	Arts, entertainment, & recreation	6	1 455	447	114	63	68.7	9.1
	JERSEYVILLE, IL							
71	Arts, entertainment, & recreation	5	934	190	23	8	27.2	33.2
	JOHNSBURG, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	JOHNSTON CITY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	JOLIET, IL *							
71	Arts, entertainment, & recreation	16	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	h	D	D
7132	Gambling industries	4	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
	JOLIET, IL (WILL COUNTY PART) *							
71	Arts, entertainment, & recreation	16	D	D	D	h	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	h	D	D
7132	Gambling industries	4	D	D	D	h	D	D
71321	Casinos (except casino hotels)	2	D	D	D	h	D	D
713210	Casinos (except casino hotels)	2	D	D	D	h	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
	JUSTICE, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	KANKAKEE, IL							
71	Arts, entertainment, & recreation	8	5 905	1 246	411	102	7.9	18.2
713	Amusement, gambling, & recreation industries	8	5 905	1 246	411	102	7.9	18.2
7139	Other amusement & recreation services	8	5 905	1 246	411	102	7.9	18.2
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	D	D	b	D	D
	KEWANEE, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	LA GRANGE, IL							
71	Arts, entertainment, & recreation	3	406	138	32	10	100.0	—

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							From administrative records ¹	Estimated ²
LA GRANGE PARK, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAKE BARRINGTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAKE BLUFF, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE FOREST, IL								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	3 962	1 604	277	68	28.5	12.5
7139	Other amusement & recreation services	6	3 962	1 604	277	68	28.5	12.5
LAKE IN THE HILLS, IL								
71	Arts, entertainment, & recreation	6	3 923	1 315	204	74	15.7	7.0
713	Amusement, gambling, & recreation industries	6	3 923	1 315	204	74	15.7	7.0
7139	Other amusement & recreation services	6	3 923	1 315	204	74	15.7	7.0
LAKE VILLA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
71393	Marinas	1	D	D	D	a	D	D
713930	Marinas	1	D	D	D	a	D	D
LAKE ZURICH, IL								
71	Arts, entertainment, & recreation	5	3 158	870	174	49	32.2	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LANSING, IL								
71	Arts, entertainment, & recreation	9	3 867	1 037	212	68	7.5	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
LA SALLE, IL								
71	Arts, entertainment, & recreation	5	2 034	454	66	28	54.6	—
LEBANON, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LEMONT, IL *								
71	Arts, entertainment, & recreation	9	14 188	3 113	461	141	11.8	—
713	Amusement, gambling, & recreation industries	9	14 188	3 113	461	141	11.8	—
7139	Other amusement & recreation services	9	14 188	3 113	461	141	11.8	—
71391	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
713910	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
LEMONT, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	9	14 188	3 113	461	141	11.8	—
713	Amusement, gambling, & recreation industries	9	14 188	3 113	461	141	11.8	—
7139	Other amusement & recreation services	9	14 188	3 113	461	141	11.8	—
71391	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
713910	Golf courses & country clubs	6	12 614	2 696	390	122	.8	—
LENA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LE ROY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LIBERTYVILLE, IL								
71	Arts, entertainment, & recreation	9	3 520	1 047	315	124	84.2	—
713	Amusement, gambling, & recreation industries	5	3 060	925	284	121	87.5	—
7139	Other amusement & recreation services	5	3 060	925	284	121	87.5	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LINCOLN, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LINCOLNSHIRE, IL								
71	Arts, entertainment, & recreation	6	36 944	5 672	914	111	12.2	—
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711219	Other spectator sports	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	1	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
LINCOLNWOOD, IL								
71	Arts, entertainment, & recreation	9	1 170	374	77	13	58.5	.9
LINDENHURST, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LISLE, IL								
71	Arts, entertainment, & recreation	9	1 801	567	50	90	27.7	.4
LOCKPORT, IL								
71	Arts, entertainment, & recreation	6	1 196	387	149	49	11.1	28.3
LOMBARD, IL								
71	Arts, entertainment, & recreation	16	49 758	4 976	1 254	380	4.4	8.8
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
LONG GROVE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
LOVES PARK, IL								
71	Arts, entertainment, & recreation	17	7 142	1 880	454	229	26.7	.4
711	Performing arts, spectator sports, & related industries	2	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	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
LYNWOOD, IL								
71	Arts, entertainment, & recreation	4	903	176	49	33	—	8.1

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							From administrative records ¹	Estimated ²
LYONS, IL								
71	Arts, entertainment, & recreation	3	3 520	1 256	199	47	—	—
713	Amusement, gambling, & recreation industries	3	3 520	1 256	199	47	—	—
7139	Other amusement & recreation services	3	3 520	1 256	199	47	—	—
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
MCHENRY, IL								
71	Arts, entertainment, & recreation	9	4 330	1 470	253	73	17.4	4.4
713	Amusement, gambling, & recreation industries	9	4 330	1 470	253	73	17.4	4.4
7139	Other amusement & recreation services	9	4 330	1 470	253	73	17.4	4.4
MACOMB, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON, IL *								
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
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
MADISON, IL (ST. CLAIR COUNTY PART) *								
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
711212	Racetracks	1	D	D	D	a	D	D
7112122	Auto racetrack operation	1	D	D	D	a	D	D
MAHOMET, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MANTENO, IL								
71	Arts, entertainment, & recreation	3	469	100	23	11	100.0	—
MARENGO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARION, IL *								
71	Arts, entertainment, & recreation	13	1 926	686	76	44	8.2	10.2
MARION, IL (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	13	1 926	686	76	44	8.2	10.2
MARKHAM, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARQUETTE HEIGHTS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARSEILLES, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MARYVILLE, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MATTESON, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MATTESON, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
MATTOON, IL								
71	Arts, entertainment, & recreation	7	1 185	149	44	17	45.2	51.0
MAYWOOD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MELROSE PARK, IL								
71	Arts, entertainment, & recreation	9	12 351	2 845	453	117	17.2	1.5
713	Amusement, gambling, & recreation industries	9	12 351	2 845	453	117	17.2	1.5
7131	Amusement parks & arcades	1	D	D	D	a	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	3 494	729	173	21	D	—
713990	All other amusement & recreation industries	3	3 494	729	173	21	D	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	3 494	729	173	21	D	—
MENDOTA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
METROPOLIS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MIDLOTHIAN, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MILAN, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MILLSTADT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOKENA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MOLINE, IL								
71	Arts, entertainment, & recreation	16	6 600	1 163	296	103	75.1	18.0
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	1 794	398	108	42	83.8	—
713990	All other amusement & recreation industries	7	1 794	398	108	42	83.8	—
MOMENCE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONMOUTH, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTGOMERY, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D

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
MONTGOMERY, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
MONTICELLO, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MORRIS, IL								
71	Arts, entertainment, & recreation	7	3 976	1 388	359	48	51.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
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
MORRISON, IL								
71	Arts, entertainment, & recreation	4	910	54	20	21	28.8	71.2
MORTON, IL								
71	Arts, entertainment, & recreation	7	1 788	398	126	67	50.4	1.5
MORTON GROVE, IL								
71	Arts, entertainment, & recreation	7	7 268	1 000	280	102	3.8	12.3
713	Amusement, gambling, & recreation industries	7	7 268	1 000	280	102	3.8	12.3
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
MOUNT CARMEL, IL								
71	Arts, entertainment, & recreation	5	539	130	40	22	57.7	2.6
MOUNT MORRIS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MOUNT PROSPECT, IL								
71	Arts, entertainment, & recreation	6	5 742	1 407	302	92	1.5	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
MOUNT VERNON, IL								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
MOUNT ZION, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MUNDELEIN, IL								
71	Arts, entertainment, & recreation	9	6 074	1 282	239	72	31.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MURPHYSBORO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NAPERVILLE, IL *								
71	Arts, entertainment, & recreation	33	21 965	6 927	1 478	650	11.5	25.0
713	Amusement, gambling, & recreation industries	22	20 924	6 648	1 438	606	10.2	26.3
7139	Other amusement & recreation services	21	D	D	D	f	D	D
71391	Golf courses & country clubs	4	7 796	2 394	336	143	11.6	4.0
713910	Golf courses & country clubs	4	7 796	2 394	336	143	11.6	4.0
71394	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
713940	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
NAPERVILLE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	29	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	f	D	D
7139	Other amusement & recreation services	19	D	D	D	f	D	D
71394	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
713940	Fitness & recreational sports centers	9	7 909	2 703	730	307	11.5	49.0
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
NAPERVILLE, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
NASHVILLE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW BADEN, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW BADEN, IL (CLINTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEW LENOX, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
NEWTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NILES, IL								
71	Arts, entertainment, & recreation	9	3 051	811	196	98	2.9	43.9
713	Amusement, gambling, & recreation industries	6	2 870	734	180	96	2.1	46.6
7139	Other amusement & recreation services	6	2 870	734	180	96	2.1	46.6
NOKOMIS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORMAL, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORRIDGE, IL								
71	Arts, entertainment, & recreation	4	1 323	247	45	32	36.7	40.7
NORTH AURORA, IL								
71	Arts, entertainment, & recreation	3	4 119	1 302	314	90	D	—
713	Amusement, gambling, & recreation industries	3	4 119	1 302	314	90	D	—
7139	Other amusement & recreation services	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NORTHBROOK, IL								
71	Arts, entertainment, & recreation	25	20 178	9 749	1 213	551	33.0	9.8
711	Performing arts, spectator sports, & related industries	12	7 049	5 366	223	64	16.4	5.9
7114	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	13 129	4 383	990	487	41.8	11.9
7139	Other amusement & recreation services	13	13 129	4 383	990	487	41.8	11.9
71394	Fitness & recreational sports centers	5	2 584	1 431	374	126	34.9	21.1
713940	Fitness & recreational sports centers	5	2 584	1 431	374	126	34.9	21.1
71399	All other amusement & recreation industries	5	D	D	D	e	D	D
713990	All other amusement & recreation industries	5	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	D	D	b	D	D
NORTH CHICAGO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHFIELD, IL								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	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
OAK BROOK, IL *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OAK BROOK, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
OAK FOREST, IL								
71	Arts, entertainment, & recreation	4	1 180	314	67	18	36.9	51.2
OAK LAWN, IL								
71	Arts, entertainment, & recreation	6	5 420	1 279	307	77	2.9	1.9
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	5 161	1 256	300	72	—	—
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
OAK PARK, IL								
71	Arts, entertainment, & recreation	19	4 634	1 293	208	88	55.0	12.1
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	2 680	552	116	55	37.3	16.9
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
O'FALLON, IL								
71	Arts, entertainment, & recreation	7	4 598	1 852	235	149	8.9	3.2
713	Amusement, gambling, & recreation industries	7	4 598	1 852	235	149	8.9	3.2
7139	Other amusement & recreation services	6	D	D	D	c	D	D
OGLESBY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OLNEY, IL								
71	Arts, entertainment, & recreation	3	537	51	11	11	D	—
OLYMPIA FIELDS, IL								
71	Arts, entertainment, & recreation	3	471	93	20	6	89.0	11.0

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							From administrative records ¹	Estimated ²
ORLAND HILLS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
ORLAND PARK, IL *								
71	Arts, entertainment, & recreation	16	18 073	5 640	1 170	515	7.3	.2
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
713940	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
71399	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
713990	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
ORLAND PARK, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	16	18 073	5 640	1 170	515	7.3	.2
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
71312	Amusement arcades	3	D	D	D	c	D	D
713120	Amusement arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
713940	Fitness & recreational sports centers	4	4 921	1 010	218	95	2.1	—
71399	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
713990	All other amusement & recreation industries	5	1 839	505	138	33	50.4	—
OSWEGO, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OTTAWA, IL								
71	Arts, entertainment, & recreation	8	1 799	431	94	40	67.8	15.0
713	Amusement, gambling, & recreation industries	8	1 799	431	94	40	67.8	15.0
7139	Other amusement & recreation services	8	1 799	431	94	40	67.8	15.0
PALATINE, IL								
71	Arts, entertainment, & recreation	26	11 530	2 864	664	209	18.3	39.8
711	Performing arts, spectator sports, & related industries	10	1 564	547	79	25	63.6	36.4
713	Amusement, gambling, & recreation industries	16	9 966	2 317	585	184	11.2	40.3
7139	Other amusement & recreation services	16	9 966	2 317	585	184	11.2	40.3
71394	Fitness & recreational sports centers	11	5 351	1 788	449	138	6.5	3.3
713940	Fitness & recreational sports centers	11	5 351	1 788	449	138	6.5	3.3
71399	All other amusement & recreation industries	3	D	D	D	a	D	D
713990	All other amusement & recreation industries	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	D	D	a	D	D
PALOS HEIGHTS, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PALOS HILLS, IL								
71	Arts, entertainment, & recreation	9	3 079	985	226	91	18.3	6.7
713	Amusement, gambling, & recreation industries	6	2 403	800	174	72	23.4	.2
7139	Other amusement & recreation services	5	D	D	D	b	D	D
PALOS PARK, IL								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
PANA, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PARIS, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PARK FOREST, IL *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PARK FOREST, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PARK FOREST, IL (WILL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PARK RIDGE, IL								
71	Arts, entertainment, & recreation	9	5 258	2 418	407	88	18.3	8.4
713	Amusement, gambling, & recreation industries	3	4 429	1 950	363	80	D	9.9
7139	Other amusement & recreation services	3	4 429	1 950	363	80	D	9.9
PAXTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PEKIN, IL *								
71	Arts, entertainment, & recreation	7	1 535	466	101	59	22.8	19.2
713	Amusement, gambling, & recreation industries	7	1 535	466	101	59	22.8	19.2
PEKIN, IL (TAZEWELL COUNTY PART) *								
71	Arts, entertainment, & recreation	7	1 535	466	101	59	22.8	19.2
713	Amusement, gambling, & recreation industries	7	1 535	466	101	59	22.8	19.2
PEORIA, IL								
71	Arts, entertainment, & recreation	33	28 728	9 587	2 115	690	24.5	4.6
711	Performing arts, spectator sports, & related industries	8	D	D	D	e	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	b	D	D
PEORIA HEIGHTS, IL *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PEORIA HEIGHTS, IL (PEORIA COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
PEOTONE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PERU, IL								
71	Arts, entertainment, & recreation	7	2 018	569	143	81	10.3	.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
PITTSFIELD, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PLAINFIELD, IL								
71	Arts, entertainment, & recreation	4	1 096	225	54	42	53.9	—
PONTIAC, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PONTOON BEACH, IL								
71	Arts, entertainment, & recreation	4	933	200	57	29	90.9	—
PRINCETON, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
PROSPECT HEIGHTS, IL								
71	Arts, entertainment, & recreation	5	416	59	19	19	34.9	62.3
QUINCY, IL								
71	Arts, entertainment, & recreation	16	3 746	1 108	280	173	82.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
RANTOUL, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RED BUD, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RICHTON PARK, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
RIVERDALE, IL								
71	Arts, entertainment, & recreation	3	653	130	18	2	77.0	23.0
RIVER FOREST, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	b	D	D
71119	Other performing arts companies	1	D	D	D	b	D	D
711190	Other performing arts companies	1	D	D	D	b	D	D
RIVER GROVE, IL								
71	Arts, entertainment, & recreation	4	1 762	483	150	45	18.0	—
713	Amusement, gambling, & recreation industries	4	1 762	483	150	45	18.0	—
7139	Other amusement & recreation services	4	1 762	483	150	45	18.0	—
RIVERSIDE, IL								
71	Arts, entertainment, & recreation	3	989	311	94	24	D	—
RIVERWOODS, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROBBINS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROBINSON, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
ROCHELLE, IL								
71	Arts, entertainment, & recreation	4	1 421	381	69	37	94.2	—

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							From administrative records ¹	Estimated ²
ROCK FALLS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKFORD, IL								
71	Arts, entertainment, & recreation	45	16 651	4 225	1 089	429	39.1	3.9
711	Performing arts, spectator sports, & related industries	14	5 434	1 199	376	105	65.1	6.3
713	Amusement, gambling, & recreation industries	31	11 217	3 026	713	324	26.6	2.7
7139	Other amusement & recreation services	27	10 310	2 773	638	281	28.7	2.9
71394	Fitness & recreational sports centers	14	3 997	784	196	120	41.6	5.0
713940	Fitness & recreational sports centers	14	3 997	784	196	120	41.6	5.0
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
ROCK ISLAND, IL								
71	Arts, entertainment, & recreation	12	24 643	8 106	2 106	530	4.7	7.6
711	Performing arts, spectator sports, & related industries	4	4 333	1 123	281	94	—	43.4
7111	Performing arts companies	2	D	D	D	b	D	D
71111	Theater companies & dinner theaters	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	20 310	6 983	1 825	436	5.7	—
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
ROCKTON, IL								
71	Arts, entertainment, & recreation	3	673	233	20	7	100.0	—
ROLLING MEADOWS, IL								
71	Arts, entertainment, & recreation	7	9 158	3 088	743	322	—	—
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	5 593	2 062	565	248	—	—
713940	Fitness & recreational sports centers	3	5 593	2 062	565	248	—	—
ROMEDEVILLE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	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
ROSELLE, IL *								
71	Arts, entertainment, & recreation	6	3 608	914	183	77	85.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	2 474	571	118	52	D	—
ROSELLE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	3 608	914	183	77	85.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	2 474	571	118	52	D	—
ROSEMONT, IL								
71	Arts, entertainment, & recreation	1	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
ROUND LAKE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROUND LAKE BEACH, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROUND LAKE PARK, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RUSHVILLE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ST. CHARLES, IL *								
71	Arts, entertainment, & recreation	12	5 550	811	156	60	58.0	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
ST. CHARLES, IL (KANE COUNTY PART) *								
71	Arts, entertainment, & recreation	12	5 550	811	156	60	58.0	2.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
SALEM, IL								
71	Arts, entertainment, & recreation	5	1 410	122	37	23	100.0	—
SANDWICH, IL *								
71	Arts, entertainment, & recreation	5	715	199	58	20	45.3	—
SANDWICH, IL (DEKALB COUNTY PART) *								
71	Arts, entertainment, & recreation	5	715	199	58	20	45.3	—
SAUK VILLAGE, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAUK VILLAGE, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAVANNA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SAVOY, IL								
71	Arts, entertainment, & recreation	4	1 703	435	115	54	16.3	—
713	Amusement, gambling, & recreation industries	4	1 703	435	115	54	16.3	—
7139	Other amusement & recreation services	4	1 703	435	115	54	16.3	—
SCHAUMBURG, IL *								
71	Arts, entertainment, & recreation	15	16 933	3 421	861	326	12.4	4.2
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
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	6	5 916	1 196	315	121	29.7	12.1
713940	Fitness & recreational sports centers	6	5 916	1 196	315	121	29.7	12.1
SCHAUMBURG, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	14	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	c	D	D
7111	Performing arts companies	3	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111103	Dinner theaters	1	D	D	D	c	D	D
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	6	5 916	1 196	315	121	29.7	12.1
713940	Fitness & recreational sports centers	6	5 916	1 196	315	121	29.7	12.1
SCHAUMBURG, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SCHILLER PARK, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHELBYVILLE, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
SHILOH, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SKOKIE, IL								
71	Arts, entertainment, & recreation	34	11 334	2 588	631	266	39.9	9.8
711	Performing arts, spectator sports, & related industries	16	D	D	D	c	D	D
7111	Performing arts companies	5	1 924	513	99	66	52.7	—
71113	Musical groups & artists	5	1 924	513	99	66	52.7	—
711130	Musical groups & artists	5	1 924	513	99	66	52.7	—
7111309	Other music groups & artists	5	1 924	513	99	66	52.7	—
713	Amusement, gambling, & recreation industries	17	7 472	1 467	395	156	34.6	14.8
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 864	663	140	79	34.0	10.2
713940	Fitness & recreational sports centers	6	4 864	663	140	79	34.0	10.2
SOUTH BELOIT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
SOUTH CHICAGO HEIGHTS, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTH ELGIN, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH HOLLAND, IL								
71	Arts, entertainment, & recreation	5	1 288	387	52	15	82.0	—
SPARTA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, IL								
71	Arts, entertainment, & recreation	45	39 709	7 789	1 728	553	20.6	14.8
711	Performing arts, spectator sports, & related industries	6	1 616	207	33	8	91.7	8.2
713	Amusement, gambling, & recreation industries	39	38 093	7 582	1 695	545	17.6	15.1
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
SPRING GROVE, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING VALLEY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
STEGER, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
STEGER, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STERLING, IL								
71	Arts, entertainment, & recreation	4	2 128	620	145	45	8.5	—
713	Amusement, gambling, & recreation industries	4	2 128	620	145	45	8.5	—
7139	Other amusement & recreation services	4	2 128	620	145	45	8.5	—
STICKNEY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
STONE PARK, IL								
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
STREAMWOOD, IL								
71	Arts, entertainment, & recreation	5	2 880	970	257	93	33.1	7.9
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
STREATOR, IL *								
71	Arts, entertainment, & recreation	6	1 889	382	107	33	23.3	25.5
713	Amusement, gambling, & recreation industries	6	1 889	382	107	33	23.3	25.5
7139	Other amusement & recreation services	6	1 889	382	107	33	23.3	25.5
STREATOR, IL (LA SALLE COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 889	382	107	33	23.3	25.5
713	Amusement, gambling, & recreation industries	6	1 889	382	107	33	23.3	25.5
7139	Other amusement & recreation services	6	1 889	382	107	33	23.3	25.5
SUGAR GROVE, IL								
71	Arts, entertainment, & recreation	3	1 017	239	52	10	100.0	—
SUMMIT, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SWANSEA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SYCAMORE, IL								
71	Arts, entertainment, & recreation	4	1 122	304	49	24	100.0	—
TAYLORVILLE, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
TILTON, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TINLEY PARK, IL *								
71	Arts, entertainment, & recreation	14	29 899	4 169	560	208	3.1	—
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
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—
713940	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—

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							From administrative records ¹	Estimated ²
	TINLEY PARK, IL (COOK COUNTY PART) *							
71	Arts, entertainment, & recreation	13	D	D	D	c	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
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—
713940	Fitness & recreational sports centers	5	2 588	1 063	230	93	10.9	—
	TINLEY PARK, IL (WILL COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	TRENTON, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	TROY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	TUSCOLA, IL							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	URBANA, IL							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	VERNON HILLS, IL							
71	Arts, entertainment, & recreation	14	8 269	2 339	421	143	36.7	6.3
713	Amusement, gambling, & recreation industries	11	7 556	1 861	309	135	34.4	6.9
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	2 330	784	78	24	100.0	—
713990	All other amusement & recreation industries	4	2 330	784	78	24	100.0	—
	VILLA PARK, IL							
71	Arts, entertainment, & recreation	4	1 387	289	46	11	100.0	—
	VIRDEN, IL *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	VIRDEN, IL (MACOUPIN COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
	WADSWORTH, IL							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
	WARRENVILLE, IL							
71	Arts, entertainment, & recreation	3	1 077	449	115	35	D	35.7
	WASHINGTON, IL							
71	Arts, entertainment, & recreation	3	704	187	35	20	100.0	—
	WATERLOO, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	WATSEKA, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WAUCONDA, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAUKEGAN, IL								
71	Arts, entertainment, & recreation	18	9 528	3 084	750	312	27.3	19.5
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
WESTCHESTER, IL								
71	Arts, entertainment, & recreation	4	268	100	21	4	56.7	43.3
WEST CHICAGO, IL								
71	Arts, entertainment, & recreation	5	7 338	1 661	300	100	10.5	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
WEST DUNDEE, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WESTERN SPRINGS, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
WEST FRANKFORT, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WESTMONT, IL								
71	Arts, entertainment, & recreation	11	5 272	1 627	388	152	25.3	—
713	Amusement, gambling, & recreation industries	7	4 597	1 453	347	139	16.0	—
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	1 920	799	194	72	—	—
713940	Fitness & recreational sports centers	4	1 920	799	194	72	—	—
WEST PEORIA, IL *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHEATON, IL								
71	Arts, entertainment, & recreation	9	8 007	2 675	745	194	4.0	51.7
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
WHEELING, IL *								
71	Arts, entertainment, & recreation	7	1 949	522	80	29	20.6	14.2
WHEELING, IL (COOK COUNTY PART) *								
71	Arts, entertainment, & recreation	7	1 949	522	80	29	20.6	14.2
WHITE HALL, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WILLOWBROOK, IL								
71	Arts, entertainment, & recreation	5	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

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							From administrative records ¹	Estimated ²
WILLOW SPRINGS, IL								
71	Arts, entertainment, & recreation	4	1 835	456	109	58	9.9	.5
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WILMETTE, IL								
71	Arts, entertainment, & recreation	18	2 593	913	142	21	62.9	2.0
711	Performing arts, spectator sports, & related industries	12	1 387	633	105	13	68.9	3.6
WILMINGTON, IL								
71	Arts, entertainment, & recreation	3	417	39	9	8	100.0	—
WINNETKA, IL								
71	Arts, entertainment, & recreation	8	3 416	1 495	244	21	14.1	25.1
711	Performing arts, spectator sports, & related industries	5	1 966	1 153	190	8	24.4	—
WINTHROP HARBOR, IL								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
WOOD DALE, IL								
71	Arts, entertainment, & recreation	3	1 711	507	123	26	D	—
713	Amusement, gambling, & recreation industries	3	1 711	507	123	26	D	—
7139	Other amusement & recreation services	3	1 711	507	123	26	D	—
WOODRIDGE, IL *								
71	Arts, entertainment, & recreation	8	9 845	2 981	572	249	17.5	—
713	Amusement, gambling, & recreation industries	4	9 319	2 849	523	242	13.4	—
7139	Other amusement & recreation services	4	9 319	2 849	523	242	13.4	—
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
WOODRIDGE, IL (DUPAGE COUNTY PART) *								
71	Arts, entertainment, & recreation	8	9 845	2 981	572	249	17.5	—
713	Amusement, gambling, & recreation industries	4	9 319	2 849	523	242	13.4	—
7139	Other amusement & recreation services	4	9 319	2 849	523	242	13.4	—
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D
WOOD RIVER, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
WOODSTOCK, IL								
71	Arts, entertainment, & recreation	7	4 126	1 242	109	104	13.8	1.0
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
WORTH, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YORKVILLE, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
ZION, IL								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF ADAMS COUNTY, IL								
71	Arts, entertainment, & recreation	5	1 211	212	38	18	46.1	—
BALANCE OF BOND COUNTY, IL								
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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							From administrative records ¹	Estimated ²
	BALANCE OF BOONE COUNTY, IL							
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
	BALANCE OF BROWN COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF BUREAU COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CALHOUN COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CARROLL COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF CASS COUNTY, IL							
71	Arts, entertainment, & recreation	5	601	73	15	12	55.7	43.4
	BALANCE OF CHAMPAIGN COUNTY, IL							
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
	BALANCE OF CLARK COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLAY COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF CLINTON COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF COLES COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	BALANCE OF COOK COUNTY, IL							
71	Arts, entertainment, & recreation	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71391	Golf courses & country clubs	7	12 385	3 329	331	106	4.0	.6
713910	Golf courses & country clubs	7	12 385	3 329	331	106	4.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D
	BALANCE OF CRAWFORD COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF DEKALB COUNTY, IL							
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
	BALANCE OF DE WITT COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF DOUGLAS COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	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
BALANCE OF DUPAGE COUNTY, IL								
71	Arts, entertainment, & recreation	23	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	c	D	D
71329	Other gambling industries	2	D	D	D	c	D	D
713290	Other gambling industries	2	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	c	D	D
7139	Other amusement & recreation services	13	7 580	2 247	424	157	33.8	13.2
71394	Fitness & recreational sports centers	4	1 429	586	162	88	35.8	64.2
713940	Fitness & recreational sports centers	4	1 429	586	162	88	35.8	64.2
71399	All other amusement & recreation industries	5	1 738	335	70	41	10.9	2.6
713990	All other amusement & recreation industries	5	1 738	335	70	41	10.9	2.6
BALANCE OF EDWARDS COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF EFFINGHAM COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FORD COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF FULTON COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF GREENE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, IL								
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
BALANCE OF HAMILTON COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HANCOCK COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF HARDIN COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HENDERSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, IL								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF IROQUOIS COUNTY, IL								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, IL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF JERSEY COUNTY, IL								
71	Arts, entertainment, & recreation	3	2 788	665	70	23	D	—
713	Amusement, gambling, & recreation industries	3	2 788	665	70	23	D	—
BALANCE OF JO DAVIESS COUNTY, IL								
71	Arts, entertainment, & recreation	15	5 978	3 717	1 351	223	29.6	44.6
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF JOHNSON COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF KANE COUNTY, IL								
71	Arts, entertainment, & recreation	27	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	a	D	D
713940	Fitness & recreational sports centers	4	D	D	D	a	D	D
7139405	Roller skating rinks	2	D	D	D	a	D	D
BALANCE OF KANKAKEE COUNTY, IL								
71	Arts, entertainment, & recreation	9	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 KENDALL COUNTY, IL								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, IL								
71	Arts, entertainment, & recreation	40	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	5	11 511	3 768	639	168	10.4	5.1
713910	Golf courses & country clubs	5	11 511	3 768	639	168	10.4	5.1
71394	Fitness & recreational sports centers	7	3 168	949	176	95	76.5	4.1
713940	Fitness & recreational sports centers	7	3 168	949	176	95	76.5	4.1
71399	All other amusement & recreation industries	7	2 273	562	95	50	45.6	27.5
713990	All other amusement & recreation industries	7	2 273	562	95	50	45.6	27.5

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

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							From administrative records ¹	Estimated ²
BALANCE OF LA SALLE COUNTY, IL								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	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
BALANCE OF LAWRENCE COUNTY, IL								
71	Arts, entertainment, & recreation	4	503	128	15	35	36.4	—
BALANCE OF LEE COUNTY, IL								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, IL								
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
BALANCE OF LOGAN COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MCDONOUGH COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MCHENRY COUNTY, IL								
71	Arts, entertainment, & recreation	25	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	a	D	D
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	10	13 948	3 739	493	145	23.0	37.4
713910	Golf courses & country clubs	10	13 948	3 739	493	145	23.0	37.4
BALANCE OF MCLEAN COUNTY, IL								
71	Arts, entertainment, & recreation	9	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
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
BALANCE OF MACON COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF MACOUPIN COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, IL								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
BALANCE OF MARION COUNTY, IL								
71	Arts, entertainment, & recreation	7	1 707	465	96	73	75.1	24.9
BALANCE OF MARSHALL COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	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

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							From administrative records ¹	Estimated ²
	BALANCE OF MASON COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF MENARD COUNTY, IL							
71	Arts, entertainment, & recreation	3	545	152	25	14	91.9	8.1
	BALANCE OF MONROE COUNTY, IL							
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
	BALANCE OF MONTGOMERY COUNTY, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF MOULTRIE COUNTY, IL							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF OGLE COUNTY, IL							
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	BALANCE OF PEORIA COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
	BALANCE OF PERRY COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PIATT COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PIKE COUNTY, IL							
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
	BALANCE OF POPE COUNTY, IL							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	BALANCE OF PULASKI COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF PUTNAM COUNTY, IL							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF RANDOLPH COUNTY, IL							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	BALANCE OF ROCK ISLAND COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	6	3 520	899	200	146	73.4	—
7139	Other amusement & recreation services	6	3 520	899	200	146	73.4	—
	BALANCE OF ST. CLAIR COUNTY, IL							
71	Arts, entertainment, & recreation	25	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
	BALANCE OF SALINE COUNTY, IL							
71	Arts, entertainment, & recreation	3	482	87	14	6	D	—

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							From administrative records ¹	Estimated ²
BALANCE OF SANGAMON COUNTY, IL								
71	Arts, entertainment, & recreation	15	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
BALANCE OF SCHUYLER COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SCOTT COUNTY, IL								
71	Arts, entertainment, & recreation	3	578	135	27	17	92.9	7.1
BALANCE OF SHELBY COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF STARK COUNTY, IL								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF STEPHENSON COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF TAZEWELL COUNTY, IL								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	1 985	422	75	44	84.7	1.9
7139	Other amusement & recreation services	9	1 985	422	75	44	84.7	1.9
BALANCE OF VERMILION COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
BALANCE OF WARREN COUNTY, IL								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, IL								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, IL								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WHITESIDE COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF WILL COUNTY, IL								
71	Arts, entertainment, & recreation	35	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71391	Golf courses & country clubs	11	8 631	2 542	231	97	22.1	.4
713910	Golf courses & country clubs	11	8 631	2 542	231	97	22.1	.4
BALANCE OF WILLIAMSON COUNTY, IL								
71	Arts, entertainment, & recreation	6	1 186	168	21	15	83.7	-
BALANCE OF WINNEBAGO COUNTY, IL								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF WOODFORD COUNTY, IL							
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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

ILLINOIS

Algonquin is in Kane and McHenry Counties.

Arlington Heights is in Cook and Lake Counties; it annexed into Lake County prior to 1990, but this change was not submitted to the Census Bureau until April 1995.

Aurora is in DuPage, Kane, Kendall, and Will Counties; it annexed into Kendall and Will Counties in December 1995.

Barrington is in Cook and Lake Counties.

Barrington Hills is in Cook, Kane, Lake, and McHenry Counties.

Bartlett is in Cook, DuPage, and Kane Counties.

Batavia is in DuPage and Kane Counties.

Bedford Park does not qualify as a "place" for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Bensenville is in Cook and DuPage Counties.

Bolingbrook is in DuPage and Will Counties.

Buffalo Grove is in Cook and Lake Counties.

Burr Ridge is in Cook and DuPage Counties.

Casey is in Clark and Cumberland Counties.

Centralia is in Clinton, Marion, and Washington Counties.

Channahon is in Grundy and Will Counties.

Chicago is in Cook and DuPage Counties.

Coal City is in Grundy and Will Counties.

Coal Valley is in Henry and Rock Island Counties.

Collinsville is in Madison and St. Clair Counties.

Colona resulted from the merger of Green Rock (reported in the 1992 Economic Census) and Colona (not populous enough for separate tabulation in the 1992 Economic Census) in May 1995.

Columbia is in Monroe and St. Clair Counties; it annexed into St. Clair County in January 1993.

Deerfield is in Cook and Lake Counties.

Dwight is in Grundy and Livingston Counties.

East Dundee is in Cook and Kane Counties.

Elgin is in Cook and Kane Counties.

Elk Grove Village is in Cook and DuPage Counties.

Elmhurst is in Cook and DuPage Counties; it annexed into Cook County in July 1992.

Fox Lake is in Lake and McHenry Counties.

Fox River Grove is in Lake and McHenry Counties.

Hanover Park is in Cook and DuPage Counties.

Hinsdale is in Cook and DuPage Counties.

Hoffman Estates is in Cook and Kane Counties.

Huntley is in Kane and McHenry Counties.

Island Lake is in Lake and McHenry Counties.

Joliet is in Kendall and Will Counties; it annexed into Kendall County in June 1996.

Lemont is in Cook, DuPage, and Will Counties.

Madison is in Madison and St. Clair Counties.

Marion is in Johnson and Williamson Counties; it annexed into Johnson County in September 1993.

Matteson is in Cook and Will Counties; it annexed into Will County in February 1990, but this change was not submitted to the Census Bureau until May 1995.

Minooka is in Grundy and Will Counties.

Montgomery is in Kane and Kendall Counties.

Naperville is in DuPage and Will Counties.

New Baden is in Clinton and St. Clair Counties.

Oak Brook is in Cook and DuPage Counties.

Orland Park is in Cook and Will Counties; it annexed into Will County in January 1996.

Park Forest is in Cook and Will Counties.

Pekin is in Peoria and Tazewell Counties.

Peoria Heights is in Peoria, Tazewell, and Woodford Counties.

Roselle is in Cook and DuPage Counties.

St. Charles is in DuPage and Kane Counties.

Sandwich is in DeKalb and Kendall Counties.

Sauk Village is in Cook and Will Counties.

Schaumburg is in Cook and DuPage Counties.

Steger is in Cook and Will Counties.

Streator is in La Salle and Livingston Counties.

Tinley Park is in Cook and Will Counties.

University Park is in Cook and Will Counties.

Virden is in Macoupin and Sangamon Counties.

West Peoria was incorporated in November 1993.

Wheeling is in Cook and Lake Counties.

Woodridge is in Cook, DuPage, and Will Counties; it annexed into Cook County in June 1993.

Appendix E. Metropolitan Areas

ILLINOIS

Bloomington—Normal, IL MSA

McLean County, IL

Champaign—Urbana, IL MSA

Champaign County, IL

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Decatur, IL MSA

Macon County, IL

Kankakee, IL PMSA

Kankakee County, IL

Peoria—Pekin, IL MSA

Peoria County, IL

Tazewell County, IL

Woodford County, IL

Rockford, IL MSA

Boone County, IL

Ogle County, IL

Winnebago County, IL

St. Louis, MO—IL MSA

Clinton County, IL

Jersey County, IL

Madison County, IL

Monroe County, IL

St. Clair County, IL

Franklin County, MO

Jefferson County, MO

Lincoln County, MO

St. Charles County, MO

St. Louis County, MO

Warren County, MO

St. Louis, MO (IC)

Springfield, IL MSA

Menard County, IL

Sangamon County, IL

