

Oregon

1997

Issued April 2000

EC97S71A-OR(RV)

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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U.S. Department of Commerce

William M. Daley,

Secretary

Robert L. Mallett,

Deputy Secretary

Economics

and Statistics

Administration

Robert J. Shapiro,

Under Secretary for

Economic Affairs

U.S. CENSUS BUREAU

Kenneth Prewitt,

Director



**Economics
and Statistics
Administration**

Robert J. Shapiro,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

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Director

William G. Barron,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Carole A. Ambler,
Chief, Service Sector
Statistics Division

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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 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
OREGON									
71	Arts, entertainment, & recreation	293	218 825	208 219	81 406	18 507	5 030	13.7	4.0
711	Performing arts, spectator sports, & related industries	74	59 626	59 098	24 742	5 628	1 194	8.6	3.5
7111	Performing arts companies	61	53 060	53 173	23 706	5 402	1 130	6.9	3.8
71111	Theater companies & dinner theaters	27	29 057	28 403	12 333	3 011	610	5.0	6.9
711110	Theater companies & dinner theaters	27	29 057	28 403	12 333	3 011	610	5.0	6.9
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	24	D	D	D	D	e	D	D
71112	Dance companies	4	D	D	D	D	c	D	D
711120	Dance companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	29	16 273	17 530	8 857	1 827	345	1.6	.2
711130	Musical groups & artists	29	16 273	17 530	8 857	1 827	345	1.6	.2
7111301	Symphony orchestras & chamber music organizations	14	14 174	15 403	8 281	1 701	284	.8	—
7111309	Other music groups & artists	15	2 099	2 127	576	126	61	7.4	1.4
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	13	6 566	5 925	1 036	226	64	22.6	.4
71131	Promoters of performing arts, sports, & similar events w/facility	7	4 676	4 246	804	176	49	25.2	—
711310	Promoters of performing arts, sports, & similar events w/facility	7	4 676	4 246	804	176	49	25.2	—
71132	Promoters of performing arts, sports, & similar events w/o facil	6	1 890	1 679	232	50	15	16.4	1.5
711320	Promoters of performing arts, sports, & similar events w/o facil	6	1 890	1 679	232	50	15	16.4	1.5
712	Museums, historical sites, & similar institutions	70	70 500	64 087	20 009	4 551	1 061	12.3	2.4
7121	Museums, historical sites, & similar institutions	70	70 500	64 087	20 009	4 551	1 061	12.3	2.4
71211	Museums	48	50 862	45 351	14 715	3 311	806	15.7	1.7
712110	Museums	48	50 862	45 351	14 715	3 311	806	15.7	1.7
71212	Historical sites	8	668	624	256	61	16	85.8	14.2
712120	Historical sites	8	668	624	256	61	16	85.8	14.2
71213	Zoos & botanical gardens	5	12 890	13 205	3 776	896	180	—	5.7
712130	Zoos & botanical gardens	5	12 890	13 205	3 776	896	180	—	5.7
71219	Nature parks & other similar institutions	9	6 080	4 907	1 262	283	59	1.2	—
712190	Nature parks & other similar institutions	9	6 080	4 907	1 262	283	59	1.2	—
713	Amusement, gambling, & recreation industries	149	88 699	85 034	36 655	8 328	2 775	18.2	5.6
7139	Other amusement & recreation services	149	88 699	85 034	36 655	8 328	2 775	18.2	5.6
71391	Golf courses & country clubs	28	37 680	35 993	16 090	3 454	916	13.3	.8
713910	Golf courses & country clubs	28	37 680	35 993	16 090	3 454	916	13.3	.8
71394	Fitness & recreational sports centers	59	37 406	36 615	16 973	4 130	1 552	13.1	6.9
713940	Fitness & recreational sports centers	59	37 406	36 615	16 973	4 130	1 552	13.1	6.9
71399	All other amusement & recreation industries	62	13 613	12 426	3 592	744	307	45.3	15.7
713990	All other amusement & recreation industries	62	13 613	12 426	3 592	744	307	45.3	15.7

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
EUGENE–SPRINGFIELD, OR MSA								
71	Arts, entertainment, & recreation	100	38 612	11 292	2 471	1 082	16.9	15.9
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	82	33 282	9 703	2 199	1 024	16.8	17.4
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
713940	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
71395	Bowling centers	8	3 973	1 341	330	97	.4	7.6
713950	Bowling centers	8	3 973	1 341	330	97	.4	7.6
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
MEDFORD–ASHLAND, OR MSA								
71	Arts, entertainment, & recreation	54	29 484	7 820	1 869	668	16.7	17.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	25 402	6 451	1 523	598	15.1	20.0
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
713910	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
71394	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
713940	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
71399	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
713990	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
7139904	Miniature golf courses	1	D	D	D	b	D	D
PORTLAND–SALEM, OR–WA CMSA								
71	Arts, entertainment, & recreation	577	564 351	172 991	38 912	9 470	13.9	3.7
711	Performing arts, spectator sports, & related industries	171	163 215	64 612	16 208	1 350	17.4	1.2
7111	Performing arts companies	22	D	D	D	b	D	D
7112	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
71121	Spectator sports	33	98 188	52 211	12 843	860	15.2	1.1
711211	Sports teams & clubs	6	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	8	29 329	6 521	1 527	521	43.9	.6
711219	Other spectator sports	19	D	D	D	b	D	D
7112191	Professional athletes	8	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	22	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
71151	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
711510	Independent artists, writers, & performers	72	14 029	3 075	678	151	40.6	5.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	403	399 521	108 071	22 638	8 102	12.4	4.6
7131	Amusement parks & arcades	20	D	D	D	e	D	D
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7132	Gambling industries	18	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
71329	Other gambling industries	17	D	D	D	e	D	D
713290	Other gambling industries	17	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	17	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PORTLAND–SALEM, OR–WA CMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	365	D	D	D	i	D	D
71391	Golf courses & country clubs	62	D	D	D	g	D	D
713910	Golf courses & country clubs	62	D	D	D	g	D	D
71393	Marinas	18	D	D	D	b	D	D
713930	Marinas	18	D	D	D	b	D	D
71394	Fitness & recreational sports centers	142	D	D	D	h	D	D
713940	Fitness & recreational sports centers	142	D	D	D	h	D	D
7139405	Roller skating rinks	5	2 008	552	139	124	–	.3
71395	Bowling centers	42	D	D	D	f	D	D
713950	Bowling centers	42	D	D	D	f	D	D
71399	All other amusement & recreation industries	98	D	D	D	g	D	D
713990	All other amusement & recreation industries	98	D	D	D	g	D	D
7139901	Dance studios & halls	4	1 930	586	126	52	39.8	15.6
7139902	Concession operators of amusement devices & rides	11	D	D	D	c	D	D
7139904	Miniature golf courses	10	5 471	1 582	308	121	2.6	4.4
7139905	Coin-operated amusement devices (except slot machine operation)	28	14 018	2 782	709	362	26.7	–
	Portland–Vancouver, OR–WA PMSA							
71	Arts, entertainment, & recreation	487	385 591	131 028	29 908	7 209	17.0	4.5
711	Performing arts, spectator sports, & related industries	151	156 802	63 345	15 965	1 276	16.0	1.3
7111	Performing arts companies	20	1 694	497	63	79	27.4	–
7112	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
71121	Spectator sports	29	95 228	51 741	12 773	827	14.5	1.2
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	e	D	D
711219	Other spectator sports	18	D	D	D	b	D	D
7112191	Professional athletes	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	22	38 088	5 187	1 726	188	1.9	.1
71132	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	19	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
71141	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
711410	Agents/managers for artists, athletes, & other public figures	19	9 853	3 435	847	63	58.9	.8
7115	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
71151	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
711510	Independent artists, writers, & performers	61	11 939	2 485	556	119	35.2	6.4
712	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
7121	Museums, historical sites, & similar institutions	3	1 615	308	66	18	D	17.6
713	Amusement, gambling, & recreation industries	333	227 174	67 375	13 877	5 915	17.7	6.7
7131	Amusement parks & arcades	16	12 234	3 425	715	310	5.4	3.0
71312	Amusement arcades	13	D	D	D	c	D	D
713120	Amusement arcades	13	D	D	D	c	D	D
7132	Gambling industries	11	13 082	1 710	415	216	12.6	.6
71329	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
713290	Other gambling industries	11	13 082	1 710	415	216	12.6	.6
7132902	Lottery, bingo, bookie, & other betting operation	11	13 082	1 710	415	216	12.6	.6
7139	Other amusement & recreation services	306	201 858	62 240	12 747	5 389	18.8	7.3
71391	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
713910	Golf courses & country clubs	46	48 291	16 530	3 208	998	20.0	3.3
71393	Marinas	16	D	D	D	b	D	D
713930	Marinas	16	D	D	D	b	D	D
71394	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
713940	Fitness & recreational sports centers	122	70 294	24 502	4 935	2 397	16.6	7.9
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
713950	Bowling centers	33	27 483	7 829	2 027	693	12.0	8.2
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	3	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	10	D	D	D	c	D	D
7139904	Miniature golf courses	9	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	23	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR—WA CMSA—Con.								
Salem, OR PMSA								
71	Arts, entertainment, & recreation	90	178 760	41 963	9 004	2 261	7.1	1.8
711	Performing arts, spectator sports, & related industries	20	6 413	1 267	243	74	52.9	.7
7112	Spectator sports	4	2 960	470	70	33	38.3	—
71321	Spectator sports	4	2 960	470	70	33	38.3	—
713	Amusement, gambling, & recreation industries	70	172 347	40 696	8 761	2 187	5.4	1.9
7132	Gambling industries	7	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
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	59	D	D	D	f	D	D
71391	Golf courses & country clubs	16	D	D	D	e	D	D
713910	Golf courses & country clubs	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	20	D	D	D	e	D	D
713940	Fitness & recreational sports centers	20	D	D	D	e	D	D
71395	Bowling centers	9	D	D	D	c	D	D
713950	Bowling centers	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
AREA OUTSIDE OREGON METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	308	243 836	68 069	17 142	5 416	13.7	17.3
711	Performing arts, spectator sports, & related industries	36	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers	20	3 458	1 060	487	22	59.6	1.3
71151	Independent artists, writers, & performers	20	3 458	1 060	487	22	59.6	1.3
711510	Independent artists, writers, & performers	20	3 458	1 060	487	22	59.6	1.3
712	Museums, historical sites, & similar institutions	15	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	15	D	D	D	c	D	D
71211	Museums	9	3 053	649	123	53	27.1	1.0
712110	Museums	9	3 053	649	123	53	27.1	1.0
713	Amusement, gambling, & recreation industries	257	229 437	64 434	16 210	5 184	12.0	18.3
7131	Amusement parks & arcades	11	D	D	D	b	D	D
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7132	Gambling industries	8	D	D	D	g	D	D
71321	Casinos (except casino hotels)	5	D	D	D	g	D	D
713210	Casinos (except casino hotels)	5	D	D	D	g	D	D
7139	Other amusement & recreation services	238	D	D	D	h	D	D
71391	Golf courses & country clubs	43	D	D	D	e	D	D
713910	Golf courses & country clubs	43	D	D	D	e	D	D
71392	Skiing facilities	8	D	D	D	g	D	D
713920	Skiing facilities	8	D	D	D	g	D	D
71393	Marinas	19	D	D	D	b	D	D
713930	Marinas	19	D	D	D	b	D	D
71394	Fitness & recreational sports centers	75	D	D	D	g	D	D
713940	Fitness & recreational sports centers	75	D	D	D	g	D	D
71395	Bowling centers	33	D	D	D	e	D	D
713950	Bowling centers	33	D	D	D	e	D	D
71399	All other amusement & recreation industries	60	D	D	D	c	D	D
713990	All other amusement & recreation industries	60	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
EUGENE-SPRINGFIELD, OR MSA									
71	Arts, entertainment, & recreation	36	17 334	16 274	6 183	1 466	501	11.1	2.3
711	Performing arts, spectator sports, & related industries	14	D	D	D	D	c	D	D
7111	Performing arts companies	12	D	D	D	D	c	D	D
71113	Musical groups & artists	6	2 075	2 155	740	199	117	-	.8
711130	Musical groups & artists	6	2 075	2 155	740	199	117	-	.8
713	Amusement, gambling, & recreation industries	16	10 782	10 068	4 212	900	255	14.4	.4
7139	Other amusement & recreation services	16	10 782	10 068	4 212	900	255	14.4	.4
71391	Golf courses & country clubs	4	7 031	6 343	2 896	596	168	1.7	-
713910	Golf courses & country clubs	4	7 031	6 343	2 896	596	168	1.7	-
71399	All other amusement & recreation industries	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	D	b	D	D
MEDFORD-ASHLAND, OR MSA									
71	Arts, entertainment, & recreation	19	21 599	20 495	10 218	2 357	555	10.9	2.4
711	Performing arts, spectator sports, & related industries	6	17 137	16 213	8 066	1 827	309	11.3	-
7111	Performing arts companies	5	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	e	D	D
7111102	Theater companies	3	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
PORTLAND-SALEM, OR-WA CMSA									
71	Arts, entertainment, & recreation	158	144 155	136 430	53 380	12 281	2 991	12.0	4.8
711	Performing arts, spectator sports, & related industries	42	D	D	D	D	f	D	D
7111	Performing arts companies	36	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	-
711130	Musical groups & artists	19	13 865	15 025	8 022	1 604	212	2.4	-
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	c	D	D
7111309	Other music groups & artists	9	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	33	D	D	D	D	f	D	D
71211	Museums	24	D	D	D	D	f	D	D
712110	Museums	24	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
7139	Other amusement & recreation services	83	60 632	58 052	25 352	6 107	1 670	14.5	6.4
71391	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
713910	Golf courses & country clubs	12	21 963	20 946	9 721	2 432	527	4.0	1.3
71394	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
713940	Fitness & recreational sports centers	34	29 365	28 800	13 442	3 291	975	9.9	5.0
71399	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8
713990	All other amusement & recreation industries	37	9 304	8 306	2 189	384	168	53.8	22.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PORTLAND–SALEM, OR–WA CMSA—Con.									
Portland–Vancouver, OR–WA PMSA									
71	Arts, entertainment, & recreation	123	136 555	129 981	51 115	11 787	2 791	8.2	4.8
711	Performing arts, spectator sports, & related industries	34	35 715	36 337	15 024	3 272	605	6.1	5.6
7111	Performing arts companies	30	32 929	33 632	14 529	3 200	591	4.4	6.0
71111	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	e	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	c	D	D
711120	Dance companies	2	D	D	D	D	c	D	D
71113	Musical groups & artists	13	D	D	D	D	c	D	D
711130	Musical groups & artists	13	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
7121	Museums, historical sites, & similar institutions	25	43 433	38 623	11 827	2 654	608	6.2	2.0
71211	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
712110	Museums	18	39 480	34 593	10 244	2 292	534	5.9	.3
71219	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
7139	Other amusement & recreation services	64	57 407	55 021	24 264	5 861	1 578	11.1	6.4
71391	Golf courses & country clubs	9	D	D	D	D	e	D	D
713910	Golf courses & country clubs	9	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	26	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Salem, OR PMSA									
71	Arts, entertainment, & recreation	35	7 600	6 449	2 265	494	200	79.9	4.4
711	Performing arts, spectator sports, & related industries	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	3 225	3 031	1 088	246	92	74.8	6.6
7139	Other amusement & recreation services	19	3 225	3 031	1 088	246	92	74.8	6.6
AREA OUTSIDE OREGON METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	95	43 465	42 415	14 325	3 204	1 138	20.5	2.8
711	Performing arts, spectator sports, & related industries	15	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	29	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	29	D	D	D	D	e	D	D
71211	Museums	20	D	D	D	D	c	D	D
712110	Museums	20	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	6	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	51	D	D	D	D	f	D	D
7139	Other amusement & recreation services	51	D	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	D	e	D	D
713910	Golf courses & country clubs	14	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	17	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	20	2 031	1 840	581	166	96	46.1	13.8
713990	All other amusement & recreation industries	20	2 031	1 840	581	166	96	46.1	13.8

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

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

Table 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
BAKER COUNTY, OR								
71	Arts, entertainment, & recreation	7	622	94	12	15	51.1	21.5
BENTON COUNTY, OR								
71	Arts, entertainment, & recreation	21	9 577	3 141	649	270	38.5	3.7
713	Amusement, gambling, & recreation industries	18	8 995	3 090	636	268	35.7	4.0
7139	Other amusement & recreation services	18	8 995	3 090	636	268	35.7	4.0
71394	Fitness & recreational sports centers	6	3 884	1 591	341	177	34.6	2.7
713940	Fitness & recreational sports centers	6	3 884	1 591	341	177	34.6	2.7
CLACKAMAS COUNTY, OR								
71	Arts, entertainment, & recreation	88	54 519	13 621	2 887	1 232	21.9	5.0
711	Performing arts, spectator sports, & related industries	30	10 787	2 058	292	80	18.9	1.8
7113	Promoters of performing arts, sports, & similar events	5	4 893	300	9	36	4.2	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	5	4 893	300	9	36	4.2	.7
711320	Promoters of performing arts, sports, & similar events w/o facil	5	4 893	300	9	36	4.2	.7
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	58	43 732	11 563	2 595	1 152	22.7	5.8
7131	Amusement parks & arcades	6	5 195	1 281	278	129	7.0	7.0
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	52	38 537	10 282	2 317	1 023	24.8	5.6
71391	Golf courses & country clubs	10	14 384	4 100	784	207	30.8	—
713910	Golf courses & country clubs	10	14 384	4 100	784	207	30.8	—
71394	Fitness & recreational sports centers	19	11 911	3 852	905	394	22.4	13.6
713940	Fitness & recreational sports centers	19	11 911	3 852	905	394	22.4	13.6
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
CLATSOP COUNTY, OR								
71	Arts, entertainment, & recreation	18	5 657	1 574	323	105	36.8	—
713	Amusement, gambling, & recreation industries	15	4 693	1 457	302	102	23.8	—
7139	Other amusement & recreation services	12	D	D	D	b	D	D
COLUMBIA COUNTY, OR								
71	Arts, entertainment, & recreation	10	2 301	593	147	58	42.8	8.7
713	Amusement, gambling, & recreation industries	10	2 301	593	147	58	42.8	8.7
7139	Other amusement & recreation services	9	D	D	D	b	D	D
COOS COUNTY, OR								
71	Arts, entertainment, & recreation	14	24 929	6 221	1 541	407	7.2	.1
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
CROOK COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CURRY COUNTY, OR								
71	Arts, entertainment, & recreation	7	2 404	614	76	46	44.3	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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
DESCHUTES COUNTY, OR								
71	Arts, entertainment, & recreation	62	48 382	15 229	4 659	1 674	12.2	8.2
711	Performing arts, spectator sports, & related industries	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	49	46 082	14 377	4 570	1 649	9.6	8.4
7139	Other amusement & recreation services	48	D	D	D	g	D	D
71391	Golf courses & country clubs	9	10 014	2 933	402	83	7.1	29.1
713910	Golf courses & country clubs	9	10 014	2 933	402	83	7.1	29.1
71392	Skiing facilities	3	D	D	D	g	D	D
713920	Skiing facilities	3	D	D	D	g	D	D
71394	Fitness & recreational sports centers	16	8 369	3 602	864	364	17.2	4.8
713940	Fitness & recreational sports centers	16	8 369	3 602	864	364	17.2	4.8
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
DOUGLAS COUNTY, OR								
71	Arts, entertainment, & recreation	17	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
GRANT COUNTY, OR								
71	Arts, entertainment, & recreation	3	276	28	7	10	81.9	18.1
HARNEY COUNTY, OR								
71	Arts, entertainment, & recreation	3	407	79	15	8	D	-
HOOD RIVER COUNTY, OR								
71	Arts, entertainment, & recreation	7	14 421	4 086	1 487	620	8.9	-
713	Amusement, gambling, & recreation industries	5	D	D	D	f	D	D
7139	Other amusement & recreation services	5	D	D	D	f	D	D
JACKSON COUNTY, OR								
71	Arts, entertainment, & recreation	54	29 484	7 820	1 869	668	16.7	17.4
711	Performing arts, spectator sports, & related industries	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	25 402	6 451	1 523	598	15.1	20.0
7139	Other amusement & recreation services	37	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
713910	Golf courses & country clubs	6	9 398	3 039	602	173	7.8	8.7
71394	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
713940	Fitness & recreational sports centers	14	5 402	957	219	137	45.4	41.1
71399	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
713990	All other amusement & recreation industries	11	5 444	884	190	71	10.1	26.7
7139904	Miniature golf courses	1	D	D	D	b	D	D
JEFFERSON COUNTY, OR								
71	Arts, entertainment, & recreation	7	912	154	22	12	49.9	4.1
JOSEPHINE COUNTY, OR								
71	Arts, entertainment, & recreation	19	7 015	1 798	368	185	46.7	4.2
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	5 025	1 206	272	129	49.4	5.9
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 544	381	78	64	11.5	3.7
713940	Fitness & recreational sports centers	6	1 544	381	78	64	11.5	3.7
KLAMATH COUNTY, OR								
71	Arts, entertainment, & recreation	23	15 872	4 530	626	207	9.6	10.3
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	2	D	D	D	b	D	D
LAKE COUNTY, OR								
71	Arts, entertainment, & recreation	3	367	78	13	14	48.8	51.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LANE COUNTY, OR								
71	Arts, entertainment, & recreation	100	38 612	11 292	2 471	1 082	16.9	15.9
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	82	33 282	9 703	2 199	1 024	16.8	17.4
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	10	D	D	D	c	D	D
713910	Golf courses & country clubs	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
713940	Fitness & recreational sports centers	26	13 151	4 270	1 014	591	14.9	26.9
71395	Bowling centers	8	3 973	1 341	330	97	.4	7.6
713950	Bowling centers	8	3 973	1 341	330	97	.4	7.6
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
LINCOLN COUNTY, OR								
71	Arts, entertainment, & recreation	21	47 031	15 499	3 855	781	3.4	.2
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	f	D	D
7132	Gambling industries	2	D	D	D	f	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
LINN COUNTY, OR								
71	Arts, entertainment, & recreation	23	9 635	1 993	482	240	40.5	9.6
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	1 585	529	133	102	20.1	55.6
713940	Fitness & recreational sports centers	9	1 585	529	133	102	20.1	55.6
71395	Bowling centers	3	3 873	611	147	70	D	—
713950	Bowling centers	3	3 873	611	147	70	D	—
MALHEUR COUNTY, OR								
71	Arts, entertainment, & recreation	8	2 566	453	114	49	26.7	4.8
713	Amusement, gambling, & recreation industries	8	2 566	453	114	49	26.7	4.8
7139	Other amusement & recreation services	8	2 566	453	114	49	26.7	4.8
MARION COUNTY, OR								
71	Arts, entertainment, & recreation	79	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	20	6 413	1 267	243	74	52.9	.7
7112	Spectator sports	4	2 960	470	70	33	38.3	—
71121	Spectator sports	4	2 960	470	70	33	38.3	—
713	Amusement, gambling, & recreation industries	59	D	D	D	g	D	D
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	50	D	D	D	f	D	D
71391	Golf courses & country clubs	14	D	D	D	e	D	D
713910	Golf courses & country clubs	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	10 128	2 813	704	315	20.4	10.9
713940	Fitness & recreational sports centers	16	10 128	2 813	704	315	20.4	10.9
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
MORROW COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MULTNOMAH COUNTY, OR								
71	Arts, entertainment, & recreation	201	210 359	81 904	19 167	3 099	15.4	3.4
711	Performing arts, spectator sports, & related industries	72	120 349	56 514	14 056	1 048	17.0	.7
7112	Spectator sports	10	D	D	D	f	D	D
71121	Spectator sports	10	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	11	14 626	2 028	393	94	1.9	—
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	15	9 070	3 311	819	57	62.9	.8
71141	Agents/managers for artists, athletes, & other public figures	15	9 070	3 311	819	57	62.9	.8
711410	Agents/managers for artists, athletes, & other public figures	15	9 070	3 311	819	57	62.9	.8
7115	Independent artists, writers, & performers	26	D	D	D	b	D	D
71151	Independent artists, writers, & performers	26	D	D	D	b	D	D
711510	Independent artists, writers, & performers	26	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	127	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	120	D	D	D	g	D	D
71391	Golf courses & country clubs	14	14 023	4 322	807	302	4.2	4.7
713910	Golf courses & country clubs	14	14 023	4 322	807	302	4.2	4.7
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	45	22 459	7 697	1 753	706	18.6	5.3
713940	Fitness & recreational sports centers	45	22 459	7 697	1 753	706	18.6	5.3
71395	Bowling centers	12	8 737	2 684	693	269	6.2	1.5
713950	Bowling centers	12	8 737	2 684	693	269	6.2	1.5
71399	All other amusement & recreation industries	38	D	D	D	f	D	D
713990	All other amusement & recreation industries	38	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	c	D	D
POLK COUNTY, OR								
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	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	9	D	D	D	b	D	D
TILLAMOOK COUNTY, OR								
71	Arts, entertainment, & recreation	12	4 135	1 241	534	53	45.8	20.4
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
UMATILLA COUNTY, OR								
71	Arts, entertainment, & recreation	14	37 059	8 052	1 710	465	2.0	89.7
713	Amusement, gambling, & recreation industries	12	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
UNION COUNTY, OR								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WALLOWA COUNTY, OR								
71	Arts, entertainment, & recreation	5	565	162	13	8	90.1	1.1
WASCO COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	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
WASHINGTON COUNTY, OR								
71	Arts, entertainment, & recreation	103	72 811	22 759	5 101	1 581	10.3	6.8
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	6	18 569	2 859	1 324	58	1.3	—
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	51 262	18 908	3 603	1 475	12.9	8.5
7139	Other amusement & recreation services	69	D	D	D	g	D	D
71391	Golf courses & country clubs	12	16 092	6 871	1 392	418	16.0	5.8
713910	Golf courses & country clubs	12	16 092	6 871	1 392	418	16.0	5.8
71394	Fitness & recreational sports centers	31	21 939	8 303	1 393	683	10.5	3.8
713940	Fitness & recreational sports centers	31	21 939	8 303	1 393	683	10.5	3.8
71395	Bowling centers	7	5 087	1 838	454	151	6.6	32.4
713950	Bowling centers	7	5 087	1 838	454	151	6.6	32.4
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
WHEELER COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
YAMHILL COUNTY, OR								
71	Arts, entertainment, & recreation	13	4 188	1 442	318	131	41.9	—
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY, OR *								
71	Arts, entertainment, & recreation	13	6 107	1 268	303	169	78.4	15.1
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	1 505	514	129	91	35.3	58.5
713940	Fitness & recreational sports centers	5	1 505	514	129	91	35.3	58.5
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
ALBANY, OR (BENTON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ALBANY, OR (LINN COUNTY PART) *								
71	Arts, entertainment, & recreation	11	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
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
ASHLAND, OR								
71	Arts, entertainment, & recreation	16	4 920	1 381	345	96	36.4	.3
711	Performing arts, spectator sports, & related industries	6	2 012	908	262	42	4.9	.6
713	Amusement, gambling, & recreation industries	10	2 908	473	83	54	58.2	—
7139	Other amusement & recreation services	10	2 908	473	83	54	58.2	—
71394	Fitness & recreational sports centers	5	1 711	207	46	43	94.7	—
713940	Fitness & recreational sports centers	5	1 711	207	46	43	94.7	—

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
ASTORIA, OR								
71	Arts, entertainment, & recreation	5	882	211	42	13	93.7	—
BAKER CITY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BANDON, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEAVERTON, OR								
71	Arts, entertainment, & recreation	29	34 940	8 710	2 302	575	7.1	7.0
711	Performing arts, spectator sports, & related industries	4	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	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	f	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	8 069	2 935	499	263	3.4	5.8
713940	Fitness & recreational sports centers	12	8 069	2 935	499	263	3.4	5.8
71399	All other amusement & recreation industries	7	2 526	694	135	102	21.2	7.2
713990	All other amusement & recreation industries	7	2 526	694	135	102	21.2	7.2
BEND, OR								
71	Arts, entertainment, & recreation	29	34 156	10 122	3 669	1 313	5.6	11.0
713	Amusement, gambling, & recreation industries	22	32 747	9 565	3 639	1 306	2.0	11.2
7139	Other amusement & recreation services	21	D	D	D	g	D	D
71392	Skiing facilities	2	D	D	D	f	D	D
713920	Skiing facilities	2	D	D	D	f	D	D
71394	Fitness & recreational sports centers	8	5 661	1 957	480	236	7.5	7.1
713940	Fitness & recreational sports centers	8	5 661	1 957	480	236	7.5	7.1
BROOKINGS, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BURNS, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CANBY, OR								
71	Arts, entertainment, & recreation	4	1 938	268	78	41	94.9	—
713	Amusement, gambling, & recreation industries	4	1 938	268	78	41	94.9	—
7139	Other amusement & recreation services	4	1 938	268	78	41	94.9	—
CENTRAL POINT, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CITY OF THE DALLES, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
COOS BAY, OR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
COQUILLE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CORVALLIS, OR								
71	Arts, entertainment, & recreation	14	7 085	2 461	546	213	22.8	1.5
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COTTAGE GROVE, OR								
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
DALLAS, OR								
71	Arts, entertainment, & recreation	4	773	149	36	15	15.9	—
EAGLE POINT, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
EUGENE, OR								
71	Arts, entertainment, & recreation	48	20 658	6 512	1 441	641	20.3	13.7
711	Performing arts, spectator sports, & related industries	12	2 405	878	162	28	10.0	13.4
713	Amusement, gambling, & recreation industries	36	18 253	5 634	1 279	613	21.7	13.7
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71394	Fitness & recreational sports centers	16	10 254	3 193	755	411	14.4	20.5
713940	Fitness & recreational sports centers	16	10 254	3 193	755	411	14.4	20.5
71395	Bowling centers	4	3 068	1 135	276	68	—	—
713950	Bowling centers	4	3 068	1 135	276	68	—	—
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
FLORENCE, OR								
71	Arts, entertainment, & recreation	5	2 089	711	153	50	8.8	2.4
713	Amusement, gambling, & recreation industries	5	2 089	711	153	50	8.8	2.4
7139	Other amusement & recreation services	5	2 089	711	153	50	8.8	2.4
FOREST GROVE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GLADSTONE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
GRANTS PASS, OR								
71	Arts, entertainment, & recreation	6	2 671	625	151	83	50.9	2.1
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
GRESHAM, OR								
71	Arts, entertainment, & recreation	20	10 914	3 615	752	300	18.9	5.8
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	6 065	2 578	560	194	12.6	6.0
713940	Fitness & recreational sports centers	6	6 065	2 578	560	194	12.6	6.0
HERMISTON, OR								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
HILLSBORO, OR								
71	Arts, entertainment, & recreation	12	3 812	1 260	268	151	27.9	7.7
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
HOOD RIVER, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
INDEPENDENCE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
KEIZER, OR								
71	Arts, entertainment, & recreation	11	6 911	1 605	296	133	47.0	5.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	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
KLAMATH FALLS, OR								
71	Arts, entertainment, & recreation	18	4 310	1 224	270	170	33.0	16.1
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
LA GRANDE, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
LAKE OSWEGO, OR *								
71	Arts, entertainment, & recreation	16	6 264	1 882	266	89	14.8	26.8
711	Performing arts, spectator sports, & related industries	8	3 172	1 112	121	11	9.8	.1
713	Amusement, gambling, & recreation industries	8	3 092	770	145	78	19.9	54.3
7139	Other amusement & recreation services	8	3 092	770	145	78	19.9	54.3
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LAKE OSWEGO, OR (CLACKAMAS COUNTY PART) *								
71	Arts, entertainment, & recreation	12	5 693	1 766	232	54	16.3	26.9
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	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
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LAKE OSWEGO, OR (MULTNOMAH COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LAKE OSWEGO, OR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEBANON, OR								
71	Arts, entertainment, & recreation	4	1 129	285	67	51	16.0	—
LINCOLN CITY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	f	D	D
MCMINNVILLE, OR								
71	Arts, entertainment, & recreation	6	2 857	1 044	230	90	23.6	—
713	Amusement, gambling, & recreation industries	6	2 857	1 044	230	90	23.6	—
7139	Other amusement & recreation services	6	2 857	1 044	230	90	23.6	—
MADRAS, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEDFORD, OR								
71	Arts, entertainment, & recreation	17	12 574	3 319	675	207	16.4	11.3
711	Performing arts, spectator sports, & related industries	4	1 834	400	67	23	47.1	—
713	Amusement, gambling, & recreation industries	13	10 740	2 919	608	184	11.1	13.3
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
MILWAUKIE, OR *								
71	Arts, entertainment, & recreation	7	7 866	1 947	429	215	22.3	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
MILWAUKIE, OR (CLACKAMAS COUNTY PART) *								
71	Arts, entertainment, & recreation	7	7 866	1 947	429	215	22.3	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
MOLALLA, OR								
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
MYRTLE CREEK, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NEWBERG, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEWPORT, OR								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
NORTH BEND, OR								
71	Arts, entertainment, & recreation	4	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	e	D	D
NYSSA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
OAKRIDGE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ONTARIO, OR								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
OREGON CITY, OR								
71	Arts, entertainment, & recreation	6	1 315	155	35	16	45.2	8.9
PENDLETON, OR								
71	Arts, entertainment, & recreation	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7132	Gambling industries	2	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
PHOENIX, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PORTLAND, OR *								
71	Arts, entertainment, & recreation	167	179 140	72 876	17 647	2 453	16.4	3.3
711	Performing arts, spectator sports, & related industries	62	105 844	52 769	13 680	926	18.0	.4
7112	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
71121	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	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	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	104	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	97	D	D	D	g	D	D
71391	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
713910	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
71393	Marinas	8	3 540	728	161	26	28.8	52.9
713930	Marinas	8	3 540	728	161	26	28.8	52.9
71394	Fitness & recreational sports centers	39	15 372	4 814	1 117	482	23.2	5.4
713940	Fitness & recreational sports centers	39	15 372	4 814	1 117	482	23.2	5.4
71395	Bowling centers	9	6 589	2 132	539	206	—	2.0
713950	Bowling centers	9	6 589	2 132	539	206	—	2.0
71399	All other amusement & recreation industries	30	D	D	D	e	D	D
713990	All other amusement & recreation industries	30	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PORTLAND, OR (MULTNOMAH COUNTY PART) *								
71	Arts, entertainment, & recreation	166	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	62	105 844	52 769	13 680	926	18.0	.4
7112	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
71121	Spectator sports	9	76 400	46 406	12 273	691	17.0	.1
711211	Sports teams & clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	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	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	103	D	D	D	g	D	D
7131	Amusement parks & arcades	3	D	D	D	c	D	D
7139	Other amusement & recreation services	96	D	D	D	g	D	D
71391	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
713910	Golf courses & country clubs	11	11 602	3 643	701	252	5.1	5.6
71393	Marinas	8	3 540	728	161	26	28.8	52.9
713930	Marinas	8	3 540	728	161	26	28.8	52.9
71394	Fitness & recreational sports centers	38	D	D	D	e	D	D
713940	Fitness & recreational sports centers	38	D	D	D	e	D	D
71395	Bowling centers	9	6 589	2 132	539	206	—	2.0
713950	Bowling centers	9	6 589	2 132	539	206	—	2.0
71399	All other amusement & recreation industries	30	D	D	D	e	D	D
713990	All other amusement & recreation industries	30	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	7	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	D	D	D	b	D	D
PORTLAND, OR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PRINEVILLE, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
REDMOND, OR								
71	Arts, entertainment, & recreation	10	6 033	2 457	507	161	19.5	.5
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
REEDSPORT, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ROSEBURG, OR								
71	Arts, entertainment, & recreation	7	2 105	526	121	74	49.0	5.4
713	Amusement, gambling, & recreation industries	7	2 105	526	121	74	49.0	5.4
7139	Other amusement & recreation services	6	D	D	D	b	D	D
ST. HELENS, OR								
71	Arts, entertainment, & recreation	4	1 085	232	59	27	—	18.4
SALEM, OR *								
71	Arts, entertainment, & recreation	43	37 570	8 302	1 949	646	14.4	4.7
711	Performing arts, spectator sports, & related industries	12	2 289	571	126	29	52.4	—
713	Amusement, gambling, & recreation industries	31	35 281	7 731	1 823	617	12.0	5.0
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	29	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
713910	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
71394	Fitness & recreational sports centers	14	7 784	2 280	566	267	25.8	13.7
713940	Fitness & recreational sports centers	14	7 784	2 280	566	267	25.8	13.7
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
SALEM, OR (MARION COUNTY PART) *								
71	Arts, entertainment, & recreation	41	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	12	2 289	571	126	29	52.4	—
713	Amusement, gambling, & recreation industries	29	D	D	D	f	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	27	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
713910	Golf courses & country clubs	6	9 190	3 209	683	202	20.6	2.3
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
SALEM, OR (POLK COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
SANDY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SCAPPOOSE, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SEASIDE, OR								
71	Arts, entertainment, & recreation	7	2 962	862	166	67	8.4	—
713	Amusement, gambling, & recreation industries	7	2 962	862	166	67	8.4	—
SHERWOOD, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SILVERTON, OR								
71	Arts, entertainment, & recreation	3	717	231	54	20	D	—
SPRINGFIELD, OR								
71	Arts, entertainment, & recreation	18	4 591	1 421	342	197	7.7	39.9
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
STAYTON, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SUTHERLIN, OR								
71	Arts, entertainment, & recreation	3	362	111	29	25	D	—
SWEET HOME, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TIGARD, OR								
71	Arts, entertainment, & recreation	12	5 885	1 675	356	129	3.9	23.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
TILLAMOOK, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TOLEDO, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TROUTDALE, OR								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TUALATIN, OR *								
71	Arts, entertainment, & recreation	8	11 481	6 018	833	275	3.7	4.1
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
TUALATIN, OR (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	8	11 481	6 018	833	275	3.7	4.1
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
UMATILLA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
VENETA, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARRENTON, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST LINN, OR								
71	Arts, entertainment, & recreation	4	1 125	267	36	29	100.0	—
WILSONVILLE, OR *								
71	Arts, entertainment, & recreation	4	5 481	1 609	342	113	1.8	—
713	Amusement, gambling, & recreation industries	4	5 481	1 609	342	113	1.8	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WILSONVILLE, OR (CLACKAMAS COUNTY PART) *								
71	Arts, entertainment, & recreation	4	5 481	1 609	342	113	1.8	—
713	Amusement, gambling, & recreation industries	4	5 481	1 609	342	113	1.8	—
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WOODBURN, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WOOD VILLAGE, OR								
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
711212	Racetracks	1	D	D	D	b	D	D
BALANCE OF BAKER COUNTY, OR								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF CLACKAMAS COUNTY, OR								
71	Arts, entertainment, & recreation	47	27 894	6 856	1 546	697	20.2	2.2
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	f	D	D
7139	Other amusement & recreation services	25	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
BALANCE OF CLATSOP COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF COOS COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF CURRY COUNTY, OR								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF DESCHUTES COUNTY, OR								
71	Arts, entertainment, & recreation	23	8 193	2 650	483	200	34.1	2.3
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D
BALANCE OF DOUGLAS COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, OR								
71	Arts, entertainment, & recreation	3	276	28	7	10	81.9	18.1
BALANCE OF HARNEY COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF HOOD RIVER COUNTY, OR								
71	Arts, entertainment, & recreation	4	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	f	D	D
7139	Other amusement & recreation services	4	D	D	D	f	D	D
BALANCE OF JACKSON COUNTY, OR								
71	Arts, entertainment, & recreation	17	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	12	D	D	D	e	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, OR								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF JOSEPHINE COUNTY, OR								
71	Arts, entertainment, & recreation	13	4 344	1 173	217	102	44.1	5.5
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF KLAMATH COUNTY, OR								
71	Arts, entertainment, & recreation	5	11 562	3 306	356	37	.8	8.1
713	Amusement, gambling, & recreation industries	5	11 562	3 306	356	37	.8	8.1
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, OR								
71	Arts, entertainment, & recreation	3	367	78	13	14	48.8	51.2
BALANCE OF LANE COUNTY, OR								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	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
BALANCE OF LINCOLN COUNTY, OR								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LINN COUNTY, OR								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BALANCE OF MALHEUR COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OR								
71	Arts, entertainment, & recreation	20	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BALANCE OF MORROW COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF MULTNOMAH COUNTY, OR								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	D	D	D	c	D	D
713990	All other amusement & recreation industries	3	D	D	D	c	D	D
7139904	Miniature golf courses	1	D	D	D	b	D	D
BALANCE OF POLK COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries	3	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
BALANCE OF TILLAMOOK COUNTY, OR								
71	Arts, entertainment, & recreation	10	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 UMATILLA COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF UNION COUNTY, OR								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF WALLOWA COUNTY, OR								
71	Arts, entertainment, & recreation	5	565	162	13	8	90.1	1.1
BALANCE OF WASCO COUNTY, OR								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, OR								
71	Arts, entertainment, & recreation	37	15 437	4 693	1 275	424	17.0	2.6
713	Amusement, gambling, & recreation industries	20	D	D	D	e	D	D
7139	Other amusement & recreation services	19	D	D	D	e	D	D
71391	Golf courses & country clubs	7	8 037	2 384	757	188	18.6	—
713910	Golf courses & country clubs	7	8 037	2 384	757	188	18.6	—
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WHEELER COUNTY, OR							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF YAMHILL COUNTY, OR							
71	Arts, entertainment, & recreation	4	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

OREGON

Albany is in Benton and Linn Counties.

Lake Oswego is in Clackamas, Multnomah, and Washington Counties.

Milwaukie is in Clackamas and Multnomah Counties.

Portland is in Clackamas, Multnomah, and Washington Counties.

Salem is in Marion and Polk Counties.

Tualatin is in Clackamas and Washington Counties.

Wilsonville is in Clackamas and Washington Counties.

Appendix E. Metropolitan Areas

OREGON

Eugene—Springfield, OR MSA

Lane County, OR

Medford—Ashland, OR MSA

Jackson County, OR

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Portland—Salem, OR—WA CMSA

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

Salem, OR PMSA

Marion County, OR

Polk County, OR

