

Table A-9.1. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable and Tax-Exempt Employer Firms: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2003	2002	Year-to-year ratio 2003/2002
71	Arts, entertainment, and recreation	2.2	1.9	1.0
711	Performing arts, spectator sports, and related industries	3.9	3.3	1.1
7111	Performing arts companies	5.4	4.0	2.4
7112	Spectator sports	4.2	3.7	1.4
711211	Sports teams and clubs	5.7	5.1	2.1
711212	Racetracks	6.8	4.7	3.0
711219	Other spectator sports	16.4	17.6	5.9
7113	Promoters of performing arts, sports, and similar events	4.9	3.5	2.0
7114	Agents and managers for artists, athletes, entertainers, and other public figures	6.3	6.5	3.6
7115	Independent artists, writers, and performers	19.6	17.6	4.8
712	Museums, historical sites, and similar institutions	5.4	6.0	1.9
713	Amusement, gambling, and recreation industries	2.8	1.9	1.8
7131	Amusement parks and arcades	2.0	1.7	0.8
71311	Amusement and theme parks	1.3	1.0	0.6
71312	Amusement arcades	10.6	8.7	4.0
7132	Gambling industries	5.7	3.6	3.8
71321	Casinos (except casino hotels)	7.2	3.9	5.7
71329	Other gambling industries	8.8	6.9	1.9
7139	Other amusement and recreation industries	3.0	2.7	1.6
71391	Golf courses and country clubs	3.4	3.5	2.1
71392	Skiing facilities	6.1	6.3	1.0
71393	Marinas	4.5	4.1	3.5
71394	Fitness and recreational sports centers	6.3	5.8	2.7
71395	Bowling centers	7.3	5.5	4.2
71399	All other amusement and recreation industries	7.2	6.4	2.6

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.2. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Taxable Employer Firms: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2003	2002	Year-to-year ratio 2003/2002
71	Arts, entertainment, and recreation	2.6	2.2	1.2
711	Performing arts, spectator sports, and related industries	4.5	3.9	1.2
7111	Performing arts companies	5.7	5.0	3.9
7112	Spectator sports	4.2	3.7	1.4
711211	Sports teams and clubs	5.7	5.1	2.1
711212	Racetracks	6.8	4.7	3.0
711219	Other spectator sports	16.4	17.6	5.9
7113	Promoters of performing arts, sports, and similar events	6.2	4.5	2.4
7114	Agents and managers for artists, athletes, entertainers, and other public figures	6.3	6.5	3.6
7115	Independent artists, writers, and performers	19.6	17.6	4.8
712	Museums, historical sites, and similar institutions	20.0	15.6	6.9
713	Amusement, gambling, and recreation industries	3.2	2.1	2.0
7131	Amusement parks and arcades	2.0	1.7	0.8
71311	Amusement and theme parks	1.3	1.0	0.6
71312	Amusement arcades	10.6	8.7	4.0
7132	Gambling industries	5.7	3.6	3.8
71321	Casinos (except casino hotels)	7.2	3.9	5.7
71329	Other gambling industries	8.8	6.9	1.9
7139	Other amusement and recreation industries	3.5	3.1	1.9
71391	Golf courses and country clubs	5.8	5.4	3.5
71392	Skiing facilities	6.1	6.3	1.0
71393	Marinas	4.5	4.1	3.5
71394	Fitness and recreational sports centers	7.0	6.6	3.0
71395	Bowling centers	7.3	5.5	4.2
71399	All other amusement and recreation industries	8.7	7.5	2.9

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.3. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Revenue and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for revenue		
		2003	2002	Year-to-year ratio 2003/2002
71	Arts, entertainment, and recreation	2.0	2.2	0.8
711	Performing arts, spectator sports, and related industries	4.5	3.4	1.4
7111	Performing arts companies	6.5	5.0	2.6
7113	Promoters of performing arts, sports, and similar events	6.7	7.0	1.2
712	Museums, historical sites, and similar institutions	4.5	5.4	2.5
713	Amusement, gambling, and recreation industries	3.7	3.9	1.3
7139	Other amusement and recreation industries	3.7	3.9	1.3
71391	Golf courses and country clubs	2.3	2.5	1.8
71394	Fitness and recreational sports centers	10.5	9.9	2.2
71399	All other amusement and recreation industries	9.5	9.3	2.2

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.4. **Arts, Entertainment, and Recreation Services (NAICS 71)—Estimated Coefficients of Variation for Expenses and Year-to-Year Ratios for Tax-Exempt Employer Firms: 2002 and 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents. Estimates for 2002 are revised to reflect historical corrections to individual responses]

NAICS code	Kind of business	Coefficients of variation for expenses		
		2003	2002	Year-to-year ratio 2003/2002
71	Arts, entertainment, and recreation	2.2	2.6	1.0
711	Performing arts, spectator sports, and related industries	4.7	4.2	2.5
7111	Performing arts companies	6.7	4.9	2.0
7113	Promoters of performing arts, sports, and similar events	5.7	8.6	4.7
712	Museums, historical sites, and similar institutions	4.7	4.4	1.3
713	Amusement, gambling, and recreation industries	3.7	3.8	1.1
7139	Other amusement and recreation industries	3.7	3.8	1.1
71391	Golf courses and country clubs	2.6	2.7	1.5
71394	Fitness and recreational sports centers	10.4	10.4	2.3
71399	All other amusement and recreation industries	8.9	10.5	4.7

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design, and definitions. Links to this information on the Internet may be found at www.census.gov/svsd/www/cv.html.

Table A-9.5. **Arts, Entertainment, and Recreation Industries (NAICS 71)—Estimated Coefficients of Variation for Revenue Details for Employer Firms: 2003**

[Estimates are based on data from the 2003 Service Annual Survey and administrative data and are published as percents]

Item	Coefficients of variation for revenue	
	2003	
PERFORMING ARTS COMPANIES (NAICS 7111)¹		
Total revenue		5.4
Admissions revenue		5.6
All other revenue		6.6
SPORTS TEAMS AND CLUBS (NAICS 711211)		
Total revenue		5.7
Admissions revenue		6.2
All other revenue		5.5
RACETRACKS (NAICS 711212)		
Total revenue		6.8
Admissions revenue		7.3
All other revenue		7.3
OTHER SPECTATOR SPORTS (NAICS 711219)		
Total revenue		16.4
Admissions revenue		S
All other revenue		17.0
AMUSEMENT AND THEME PARKS (NAICS 71311)		
Total revenue		1.3
Admissions revenue		1.4
All other revenue		1.9

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: The introduction and appendixes give information on confidentiality protection, sampling error, nonsampling error, sample design and definitions. Links to this information on the internet may be found at www.census.gov/svsd/www/cv.html.