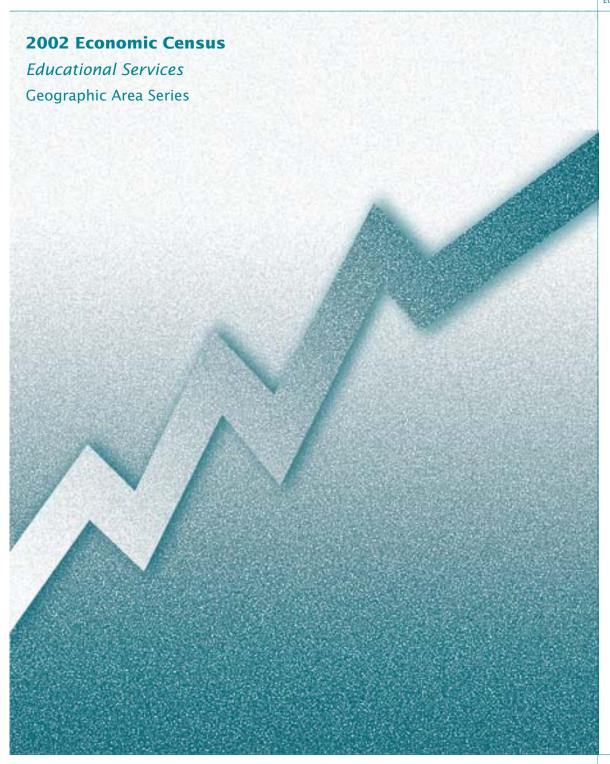
Iowa: 2002

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Table 1. Summary Statistics for the State: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	IOWA								
	ALL ESTABLISHMENTS								
61	Educational services	349	263 404	N	70 986	17 160	3 408	8.9	2.3
611	Educational services	349	263 404	N	70 986	17 160	3 408	8.9	2.3
6114	Business schools and computer and management training	41	D	N	D	D	С	D	D
61141 611410	Business and secretarial schools Business and secretarial schools	1 1	D D	N N	D D	D D	a a	D D	D D
61142 611420	Computer training.	14 14	D	N N	D	D	b b	D	D
61143	Professional and management development training	26	D	N N	D	D	C	D	D
611430	Professional and management development training	26	D	N N	D	D	c	D	D
6115	Technical and trade schools	50	25 797	N	8 830	1 729	337	14.5	1.2
61151	Technical and trade schools	50	25 797	N	8 830	1 729	337	14.5	1.2
611511 611512	Beauty and cosmetology schoolsFlight training	21 4	15 772 D	N N	6 079 D	1 122 D	232 a	2.5 D	D
611513 611519 6115191	Apprenticeship training	11 14	D D	N N	D D	D D	b b	D D	D D
6115193	computer repair and truck driving schools)	12 2	D D	N N	D D	D D	b a	D D	D D
6116	Other schools and instruction	226	D	N	D	D	g	D	D
61161	Fine arts schools	101	D	N	D	D	е	D	D
611610 6116101	Fine arts schools	101	D D	N N	D D	D D	е	D D	D
6116102 61162	professionals')	82 19	D D 12 467	N N N	D D 4 247	D D 945	e c 469	D 11.3	D D 6.5
611620 61163	Sports and recreation instruction	72 72 72 2	12 467 12 467 D	N N	4 247 4 247 D	945 D	469 a	11.3 D	6.5
611630 61169	Language schools All other schools and instruction	2 51	D	N N	D D	D	a e	D	D D D
611691 611692	Exam preparation and tutoring Automobile driving schools	21 13	D D	N N	D D	D D	e b	D D	D D
611699	All other miscellaneous schools and instruction	17	D	N	D	D	b	D	D
6117	Educational support services	32	D	N	D	D	g	D	D
61171 611710	Educational support services	32 32	D D	N N	D D	D D	g	D D	D D
6117101	Educational support services (except test development and evaluation services)	22	D	N N	D	D	g c	D	D
6117102	Educational test development and evaluation services.	10	D	N N	D	D	g	D	D
	ESTABLISHMENTS EXEMPT FROM						3		
61	FEDERAL INCOME TAX Educational services	82	185 053	165 653	44 629	11 634	1 706	3.1	1.0
611	Educational services	82	185 053	165 653	44 629	11 634	1 706	3.1	1.0
6114	Business schools and computer and	02	100 000	100 000	44 020	11 004	1 700	0.1	1.0
	management training	7	D	D	D	D	а	D	D
61141 611410	Business and secretarial schools Business and secretarial schools	1 1	D D	D D	D D	D D	a a	D D	D D
61143	Professional and management development training	6	D	D	D	D	а	D	D
611430	Professional and management development training	6	D	D	D	D	а	D	D
6115	Technical and trade schools	12	D	D	D	D	b	D	D
61151 611512	Technical and trade schoolsFlight training	12 1	D D	D D	D D	D D	b a	D D	D D
611513 611519	Apprenticeship trainingOther technical and trade schools	10	D D	D D	D D	D	b a	D D	D D
6115193	Truck driving schools	1	D	D	D	D	a	D	D
6116	Other schools and instruction	51	D	D	D	D	е	D	D
61161 611610	Fine arts schools	17 17	D D	D D	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	11	D	D	D	D	b	D	D
6116102 61162 611620	Art, drama, and music schools	6 17 17	D D D	D D D	D D D	D D D	b c	D D D	D D D
61169 611691	All other schools and instruction Exam preparation and tutoring	17 17 2	D D	D D	D D	D D	c b a	D	D D
611692 611699	Automobile driving schools	3	D	D	D D	D	a	D	D
2200	instruction	12	D	D D	D	D	b	D	D

Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

Seographic area, tax status, and kind of business Establishments (s1,000) Expenses (s1,000) Expens	Paid mployees for pay period including March 12 (number)	From administrative records1	of receipts/enue— Estimated²
Seographic area, tax status, and kind of business Establishments (s1,000) Expenses (s1,000) Expens	nployees for pay period including March 12 (number)	admini- strative records ¹	
ESTABLISHMENTS EXEMPT FROM FEBERAL INCOME TAX—Con.	g		n
FEDERAL INCOME TAX—Con.	g		n
Educational services — Con. Educational support services 12	g		ח
Educational support services 12	g		
Educational support services (except test development and evaluation services). 7	ğ	D	D
Educational test development and evaluation services. 5		D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX FEDERAL INCOME TAX	b	D	
FEDERAL INCOME TAX Educational services	g	D	D
Educational services 267 78 351 N 26 357 5 526			
Business schools and computer and management training	1 702	22.6	5.3
Management training	1 702	22.6	5.3
14	С	D	D
Section Comparison Compar	b b	D D	D D
training 20 D N D D 6115 Technical and trade schools 38 D N D D 61151 Technical and trade schools 38 D N D D 611511 Beauty and cosmetology schools 21 15 772 N 6 079 1 122 611512 Flight training 3 D N D D 611513 Apprenticeship training 1 D N D D 611519 Other technical and trade schools 13 D N D D 6115191 Technical and trade schools (except computer repair and truck driving schools) 12 D N D D 6115193 Truck driving schools 1 D N D D 6116 Other schools and instruction 175 31 267 N 9 569 2 032	b	D	D
Technical and trade schools. 38	b	D	D
Beauty and cosmetology schools 21 15 772 N 6 079 1 122	е	D	D
Apprenticeship training	e 232	D 2.5	_
Computer repair and truck driving schools (except computer repair and truck driving schools)	a a	D D	D
6115193 Truck driving schools 1 D N D D 6116 Other schools and instruction 175 31 267 N 9 569 2 032	b	D	
	b a	D D	D D
61161 Fine arts exhaults D N D	1 156	32.2	4.7
611610 Fine arts schools	e e	D D	D D
professionals')	e b	D D	D
611620 Sports and recreation instruction	e e	D D	D D
61163 Language schools 2 D N D D 611630 Language schools 2 D N D D D	a a	D D	D
61169 All other schools and instruction 34 D N D D 611691 Exam preparation and tutoring 19 D N D D	e	D D	D
611692 Automobile driving schools	b	Ď	Ď
instruction	а	D	D
6117 Educational support services	b	D	
61171 Educational support services 20 D N D D 611710 Educational support services 20 D N D D	b b	D D	
6117101 Educational support services (except test development and evaluation services)	b	D	D
6117102 Educational test development and evaluation services	а	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

treatment	of enterprise support establishments in the 2002 Economic	c Census compa	red to the 1997 Eco	nomic Census]					
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	AMES-BOONE, IA COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	14	4 478	N	1 671	439	125	34.1	4.3
611	Educational services	14	4 478	N	1 671	439	125	34.1	4.3
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	Б	N	D	D	b	D	D
611511 6116	Beauty and cosmetology schools Other schools and instruction	1 9	D 1 334	N N	D 415	D 110	76	D 35.2	D 2.8
0110	Other schools and instruction	9	1 334	IN	415	110	76	35.2	2.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	13	D	N	D	D	с	D	D
611	Educational services	13	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	9	1 334	N N	415	110	76	35.2	2.8
	Ames, IA Metropolitan Statistical Area								
61	ALL ESTABLISHMENTS Educational services	12	D	N	D	D	c	D	D
611	Educational services	12	D	N N	D	D	c	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	b	D	D
611511 6116	Beauty and cosmetology schools Other schools and instruction	7	D D	N N	D D	D D	b	D D	D D
0110	Other schools and instruction	7	Ы	IN .		D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	D	N	D	D	С	D	D
611	Educational services	11	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	7	D	N N	D	D	b	D	D
	Boone, IA Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	-				J		_	<u> </u>
61	Educational services	2	D	N	D	D	a	D	D
٠.	Educational Sci vices	21	D I	IN I	וט	U	. а	ט	U

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent c	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	109	37 617	N	13 528	2 951	743	20.8	3.1
611	Educational services	109	37 617	N	13 528	2 951	743	20.8	3.1
6114	Business schools and computer and management training	19	D	N	D	D	С	D	D
61143	Professional and management development training	13	D	N	D	D	b	D	D
611430	Professional and management development training	13	D	N	D	D	b	D	D
6115	Technical and trade schools	12	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	12 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	70	D	N	D	D	f	D	D
61161 611610 6116101	Fine arts schools	37 37	D D	N N	D D	D D	c c	D D	D D
6116102	professionals')	29 8 12	D D D	N N	D D D	D D D	c b b	D D D	D D
61162 611620 61169	Sports and recreation instruction	12 12 20	D D	N N N	D D	0 0	b c	סם	D D D
611691 611692	Exam preparation and tutoring Automobile driving schools	9	D D	N N	D D	D D	c b	D D	D D
6117	Educational support services	8	D	N	D	D	b	D	D
61171 611710	Educational support services Educational support services	8	D D	N N	D D	D D	b b	D D	D D
6117101	Educational support services (except test development and evaluation services)	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	30	D	D	D	D	С	D	D
611	Educational services	30	D	D	D	D	С	D	D
6115	Technical and trade schools	5	D	D	D	D	а	D	D
61151	Technical and trade schools	5	D	D	D	D	а	D	D
6116	Other schools and instruction	20	D	D	D	D	b	D	D
61169	All other schools and instruction	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	79	D	N	D	D	f	D	D
611	Educational services	79	D	N	D	D	f	D	D
6114	Business schools and computer and management training	17	D	N	D	D	С	D	D
61143	Professional and management development training	12	D	N	D	D	b	D	D
611430	Professional and management development training	12	D	N	D	D	b	D	D
6115	Technical and trade schools	7	D	N	D	D	b	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	7 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	50	D	N	D	D	е	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	29 29	D D	N N	D D	D D	c c	D D	D D
6116102	professionals')	24 5	D D D	N N	D D D	D D	c b	D	D D
61162 611620 61169	Sports and recreation instruction	5 9 9 11	D D	N N N	D D	D D D	b b c	D D D	D D D D
611691 611692	Exam preparation and tutoring	7	D D	N N	D D	D D D	c b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.								
	Des Moines, IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	105	D	N	D	D	f	D	D
611	Educational services	105	D	N	D	D	f	D	D
6114	Business schools and computer and management training	17	D	N	D	D	С	D	D
61143	Professional and management development	12	D	N	D	D	b	D	D
611430	training	12	D	N N	D	D	b	D	D
6115	Technical and trade schools	12	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	12 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	69	D	N N	D	D	f	D	D
61161 611610	Fine arts schools	36 36	D D	N N	D D	D D	c c	D D	D D
6116101	Dance schools (including children's and professionals').	28	D	N N	D	D	c	D	
6116102 61162	Art, drama, and music schools Sports and recreation instruction	8 12 12	D D	N N	D D	D D	b b	D D	D D D D
611620 61169 611691	Sports and recreation instruction	12 20 9	D D D	N N N	D D D	D D D	b c c	D D D	D D
611692	Automobile driving schools	5	D	Ň	D	D	b	D	D
6117	Educational support services	7	D	N N	D	D	b	D	D
61171 611710	Educational support services	7 7	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	28	D	D	D	D	С	D	D
611	Educational services	28	D	D	D	D	С	D	D
6115	Technical and trade schools	5	D	D	D	D	а	D	D
61151	Technical and trade schools	5 20	D D	D D	D D	D D	a b	D D	D D
6116 61169	Other schools and instruction	20 9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_	_	_	_	_	_	_
61	Educational services	77	D	N	D	D	f	D	D
611	Educational services	77	D	N	D	D	f	D	D
6114	Business schools and computer and management training	16	D	N	D	D	С	D	D
61143	Professional and management development	11	D	N	D	D	b	D	D
611430	training. Professional and management development training.	11	D	N N	D	D	b	D	D
6115	Technical and trade schools	7	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	7 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	49	D	N	D	D	е	D	D
61161 611610 6116101	Fine arts schools	28 28	D D	N N	D D	D D	C C	D D	D D
6116102	professionals')	23 5	D D	N N	D D	D D	c b	D D	D D
61162 611620	Sports and recreation instruction	9 9	D D	N N	D D	D D	b b	D D	D D D
61169 611691 611692	All other schools and instruction	11 7 3	D D D	N N N	D D D	D D D	c c b	D D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	of enterprise support establishments in the 2002 Economic	Census compa	ared to the 1997 ECO	nomic Censusj					of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.								
	Newton, IA Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	a	D	D
611	Educational services	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	150	51 906	N	17 247	4 081	990	23.7	7.2
611	Educational services	150	51 906	N	17 247	4 081	990	23.7	7.2
6114	Business schools and computer and management training	20	D	N	D	D	С	D	D
61142 611420	Computer training	7 7	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	31	25 215	N	8 778	2 068	373	18.3	10.5
61151	Technical and trade schools	31	25 215	N	8 778	2 068	373	18.3 D	10.5
611511 611512 611513 611519 6115191	Beauty and cosmetology schools Flight training Apprenticeship training Other technical and trade schools Technical and trade schools (except	6 1 9 15	D D D	N N N N	D D D	D D D	b b c c	D D	D D D
0113191	computer repair and truck driving schools)	12	D	N	D	D	С	D	D
6116	Other schools and instruction	96	D	N	D	D	е	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	32 32	D	N N	D D	D D	c c	D D	D D
61162	professionals')	26 42 42	D D	N N	D D	D D	C C	D D	D D
611620 61169 611691	Sports and recreation instruction	42 21 4	D D D	N N N	D D D	D D D	c c b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	35	6 664	6 182	2 212	547	232	6.2	1.3
611	Educational services	35	6 664	6 182	2 212	547	232	6.2	1.3
6115	Technical and trade schools	9	D	D	D	D	С	D	D
61151	Technical and trade schools	9	D	D	D	D	С	D	D
6116	Other schools and instruction	23	D	D	D	D	C .	D	D
61162 611620	Sports and recreation instruction	11 11	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	115	45 242	N	15 035	3 534	758	26.3	8.0
611	Educational services	115	45 242	N	15 035	3 534	758	26.3	8.0
6114	Business schools and computer and management training	18	D	N	D	D	b	D	D
61142 611420	Computer training	7 7	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	22	D	N	D	D	е	D	D
61151	Technical and trade schools	22	D	N	D	D	e	D	D
611511 611512 611519 6115191	Beauty and cosmetology schools Flight training. Other technical and trade schools. Technical and trade schools (except	6 1 14	D D D	N N N	D D D	D D D	b b c	D D D	D D D
	computer repair and truck driving schools)	11	D	N	D	D	С	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	or enterprise support establishments in the 2002 Economic						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
61 611	Educational services — Con. Educational services — Con.								
6116	Other schools and instruction	73	D	N	D	D	е	D D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	29 29	D D	N N	D D	D D	c c	D	D D
61162	professionals')	24 31	D 4 278	N N	D 1 135	D 274	c 153	D 21.9	D 2.9
611620 61169 611691	Sports and recreation instruction	31 13 3	4 278 D D	N N N	1 135 D D	274 D D	153 c b	21.9 D D	2.9 D D
	Fremont, NE Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
6115 61151	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
611511	Beauty and cosmetology schools	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	149	D	N	D	D	f	D	D
611	Educational services	149	D	N	D	D	f	D	D
6114	Business schools and computer and management training	20	D	N	D	D	С	D	D
61142 611420	Computer training	7 7	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	30	D	N	D	D	е	D	D
61151 611511	Technical and trade schools	30 5	D D	N N	D D	D D	e b	D	D
611512 611513 611519	Apprenticeship training Other technical and trade schools	1 9 15	D D D	N N N	D D D	D D D	b c c	D D D	D D D
6115191	Technical and trade schools (except computer repair and truck driving	10		.,					
6116	schools)	12 96	D D	N N	D D	D D	c e	D D	D D
61161	Fine arts schools	32	D	N	D	D	c	D	D
611610 6116101	Fine arts schools	32	D	N	D	D	С	D	D
61162	professionals')	26 42	D D	N N	D D	D D	C	D	D
611620 61169 611691	Sports and recreation instruction	42 21 4	D D D	N N N	D D D	D D D	c c b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	35	6 664	6 182	2 212	547	232	6.2	1.3
611	Educational services	35	6 664	6 182	2 212	547	232	6.2	1.3
6115	Technical and trade schools	9	D	D	D	D	С	D	D
61151	Technical and trade schools	9	D	D	D	D	С	D	D
6116 61162	Other schools and instruction	23 11	D D	D D	D D	D D	c b	D D	D D
611620	Sports and recreation instruction	11	D	D	D	D	b	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA—Con.								
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area — Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	114	D	N	D	D	f	D	D
611	Educational services	114	D	N	D	D	f	D	D
6114	Business schools and computer and management training	18	D	N	D	D	b	D	D
61142 611420	Computer training	7 7	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	21	D	N	D	D	С	D	D
61151 611511	Technical and trade schools	21 5	D D	N N	D D	D D	c b	D D	D D
611512 611519	Flight trainingOther technical and trade schools	1 14	D D	N N	D D	D	b c	D D	D D
6115191	Technical and trade schools (except computer repair and truck driving		_		_	_		_	
6116	schools)	11 73	D D	N N	D D	D D	c e	D D	D D
61161	Fine arts schools	29	D	N	D	D	С	D	D
611610 6116101	Fine arts schools Dance schools (including children's and	29	D D	N	D D	D D	С	D D	D D
61162 611620	professionals')	24 31 31	4 278 4 278	N N N	1 135 1 135	274 274	153 153	21.9 21.9	2.9 2.9
61169 611691	All other schools and instruction Exam preparation and tutoring	13	D D	N N	D D	D	C b	D D	D D
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
	Sioux City, IA-NE-SD Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
	Vermillion, SD Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	a	D	D

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treatment	of enterprise support establishments in the 2002 Economic	c Census comp	ared to the 1997 Ec	onomic Censusj					
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	of receipts/ nue—
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3 2	D D	N	D D	D D	a	D D	D D
6115 61151	Technical and trade schools Technical and trade schools	2	D	N N	D	D	a a	D	D
01101	CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA	_			5	J		J	
61	ALL ESTABLISHMENTS Educational services	37	14 171	N	5 241	1 161	297	11.4	1.9
611	Educational services	37	14 171	N	5 241	1 161	297	11.4	1.9
6115	Technical and trade schools	8	D	N	D D	D	b	D	D
61151	Technical and trade schools	8	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools	Ĭ	D	Ň	D	D	b	D	D
6116	Other schools and instruction	20	D	N	D	D	С	D	D
61161 611610 6116101	Fine arts schools	9	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	professionals'). Sports and recreation instruction Sports and recreation instruction All other schools and instruction	9 8 8 3	D D D	N N N	D D D	D D D	b c c b	0 0 0	D D D
01109	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3		N	5	D		D	
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6115	Technical and trade schools	5	D	D	D	D	b	D	D
61151	Technical and trade schools	5	D	D	D	D	b	D	D
6116	Other schools and instruction	3	D	D	D	D	b	D	D
61162	Sports and recreation instruction	2 2	D D	D D	D D	D D	b	D D	D D
611620	Sports and recreation instruction ESTABLISHMENTS SUBJECT TO	2		Б	D	Б	В	U	D
	FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	27	D	N	D	D	C	D	D
611	Educational services	27	D	N	D	D	C	D	D
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	3 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	17	D	N	D	D	С	D	D
61161	Fine arts schools	9	₽	N	D	D	b	D	D
611610 6116101	Fine arts schools	9	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	Sports and recreation instruction	6 6 2	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	CLINTON, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	ь	D	D

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	of enterprise support establishments in the 2002 Economi	c Census comp	Jared to the 1997 LC	orionnic Census _j			Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	50	10 054	N	3 064	744	267	32.0	5.4
611	Educational services	50	10 054	N	3 064	744	267	32.0	5.4
6115	Technical and trade schools	10	5 385	N	1 560	376	112	18.7	3.9
61151 611511	Technical and trade schools	10 4	5 385 D	N N	1 560 D	376 D	112 b	18.7 D	3.9 D
6116	Other schools and instruction	34	3 615	N	955	228	141	53.7	9.0
61161 611610 6116101	Fine arts schools	11 11	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	professionals'). Sports and recreation instruction. Sports and recreation instruction	9 16 16 7	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX							_	
61	Educational services	14	3 567	2 883	1 141	298	99	37.4	8.6
611	Educational services	14	3 567	2 883	1 141	298	99	37.4	8.6
6115	Technical and trade schools	5	D	D	D	D	b	D	D
61151	Technical and trade schools	5	D	D	D	D	b	D	D
6116	Other schools and instruction	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	36	6 487	N	1 923	446	168	29.0	3.7
611	Educational services	36	6 487	N	1 923	446	168	29.0	3.7
6115	Technical and trade schools	5	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	5 4	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	25	D	N	D	D	С	D	D
	DUBUQUE, IA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	13	D	N	D	D	b	D	D
611	Educational services	13	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	þ	D	D
611511 6116	Beauty and cosmetology schools Other schools and instruction	1 9	D D	N N	D D	D D	b	D D	D D
0110	ESTABLISHMENTS EXEMPT FROM	3		.,		J			
	FEDERAL INCOME TAX			_	_			_	_
61	Educational services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	D	N	D	D	b	D	D
611	Educational services	11	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	b b	D D	D D

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							Paid	Percent c	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	FORT DODGE, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
	IOWA CITY, IA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	27	D	N	D	D	g	D	D
611	Educational services	27	D	N	D	D	g	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	2 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	17	D	N	D	D	С	D	D
61161 611610	Fine arts schools	6	D D	N N	D D	D D	b b	D D	D D
6116102 61169 611691	Art, drama, and music schools	3 4 3	D D D	N N N	ססס	D D D	b b b	0 0	0 0 0
6117	Educational support services	6	D	N	D	D	g	D	D
61171	Educational support services	6	D	N	D	D	g	D	D
611710 6117102	Educational support services Educational test development and evaluation services	6 3	D D	N N	D D	D D	g g	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	8	D	D	D	D	g	D	D
611	Educational services	8	D	D	D	D	g	D	D
6116	Other schools and instruction	4	D	D	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	2 2 1	D D D	D D D	D D D	D D D	b b b	D D D	D D D
6117	Educational support services	3	D	D	D	D	g	D	D
61171	Educational support services	3	D	D	D	D	g	D	D
611710 6117102	Educational support services Educational test development and evaluation services	3 2	D D	D D	D D	D D	g g	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	19	9 383	N	3 052	598	212	26.8	24.5
611	Educational services	19	9 383	N	3 052	598	212	26.8	24.5
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	13	D	N	D	D	С	D	D
61169 611691	All other schools and instruction Exam preparation and tutoring	4 3	D D	N N	D D	D D	b b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	KEOKUK-FORT MADISON, IA-MO MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
	MASON CITY, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	2 1	D D	N N	D D	D D	a a	D D	D D
	MUSCATINE, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	OSKALOOSA, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	OTTUMWA, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	SPIRIT LAKE, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
	STORM LAKE, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	19	D	N	D	D	b	D	D
611	Educational services	19	D	N	D	D	b	D	D
6115	Technical and trade schools	3	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	3 2	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	13	D	N	D	D	b	D	D
61169	All other schools and instruction	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	14	D	N	D	D	b	D	D
611	Educational services	14	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schoolsBeauty and cosmetology schools	2 2	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	10	D	N	D	D	b	D	D
61169	All other schools and instruction	3	D	N	D	D	а	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Table 3. Summary Statistics for Counties: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ALLAMAKEE								
	ALL FOTA PLICUMENTO								
61	ALL ESTABLISHMENTS Educational services	1	D	N	D	D		D	D
61		'	ا ا	N	D	D	а	U	ט
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	APPANOOSE								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	BLACK HAWK								
	ALL ESTABLISHMENTS		_		_	_		_	_
61 611	Educational services	18 18	D D	N N	D	D D	b b	D	D D
6115	Technical and trade schools	3	D	N N	D	D	a	D	D
61151	Technical and trade schools	3	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools	2	D	N	D	D	а	D	D
6116 61169	Other schools and instruction	12	D D	N N	D D	D D	b a	D D	D D
01109	ESTABLISHMENTS EXEMPT FROM	3		IN	ט	D	a		D
	FEDERAL INCOME TAX					_	_	_	
61	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	4	D	D	D	D	а	D	D
61	Educational services	14	D	N	D	D	b	D	D
611	Educational services	14	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools	2	D	N	D	D	а	D	D
6116	Other schools and instruction	10	D	N	D	D	b	D	D
61169	All other schools and instruction	3	D	N	D	D	а	D	D
	BOONE								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	BREMER								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	BUCHANAN								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BUENA VISTA								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	CALHOUN								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	CARROLL								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	CASS								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	CERRO GORDO								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	a a	D D	D D
	CLINTON								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
-	CRAWFORD								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	DALLAS								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	а	D	D
611	Educational services	7	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	4	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	а	D	D
611	Educational services	7	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
		1	D			D		D	D
61151 6116	Technical and trade schools Other schools and instruction	4	D	N N	D D	D	a a	D	D
	DAVIS								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
01	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	•		N		J	a	J	J
61	Educational services	1	D	N	D	D	а	D	D
	DES MOINES								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
	DICKINSON								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	a	D	D
.	ESTABLISHMENTS SUBJECT TO	•		N		, ,	ا		
	FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	DUBUQUE								
	ALL ESTABLISHMENTS								
61	Educational services	13	D	N	D	D	b	D	D
611	Educational services	13	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	D	N	D	D	b	D	D
611	Educational services	11	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	b b	D D	D D
	ЕММЕТ								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	FAYETTE								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	FREMONT								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	HAMILTON								
	ALL ESTABLISHMENTS								
61	ALL ESTABLISHMENTS Educational services	2	D	N	D	D	a	D	D
611	Educational services	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
	HARRISON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	HENRY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	HOWARD								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	HUMBOLDT								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	IOWA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	JASPER								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D
	JEFFERSON								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6117	Educational support services	3	D	N	D	D	а	D	D
61171	Educational support services	3	D D	N	D D	D	a	D D	D
611710 6117101	Educational support services	2	D	N N	D	D D	a a	D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
6117	Educational support services	1	D	D	D	D	а	D	D
61171 611710	Educational support services	1 1	D D	D D	D D	D D	a a	D D	D D
6117101	Educational support services (except test development and evaluation services)	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	a	D	D
	JOHNSON								
	ALL ESTABLISHMENTS								
61	Educational services	26	D	N	D	D	g	D	D
611	Educational services	26	D	N	D	D	g	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schoolsBeauty and cosmetology schools	2 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	17	D	N	D	D	С	D	D
61161 611610	Fine arts schools	6	D D	N N	D D	D D	b b	D D	D D
6116102 61169	Art, drama, and music schools	3 4	D	N N N	D	D	b	D	D
611691	Exam preparation and tutoring	3	D	N	D	D	b	D	D
6117	Educational support services	5	D	N	D _	D	g	D	D
61171 611710	Educational support services	5 5	D D	N N	D D	D D	g g	D D	D D
6117102	Educational test development and evaluation services	3	D	N	D	D	g	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 ECOII	omic Censusj								of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	nue — Estimated ²
	JOHNSON—Con.	,	(* ,	, , , ,	(, , ,	,	, ,		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	7	D	D	D	D	g	D	D
611	Educational services	7	D	D	D	D	g	D	D
6116	Other schools and instruction	4	D	D	D	D	b	D	D
61161 611610	Fine arts schools	2 2	D D	D D	D D	D D	b b	D D	D D
6116102	Art, drama, and music schools	1	D	D	D	D	b	D	D
6117 61171	Educational support services Educational support services	2	D D	D D	D D	D D	g	D D	D D
61171 611710 6117102	Educational support services	2 2	ם	D	D D	D	g g g	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	19	9 383	N	3 052	598	212	26.8	24.5
611	Educational services	19	9 383	N	3 052	598	212	26.8	24.5
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	13	D	N	D	D	С	D	D
61169 611691	All other schools and instruction Exam preparation and tutoring	4 3	D D	N N	D D	D D	b b	D D	D D
	JONES								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	1	D D	N N	D D	D D	b b	D D	D D
61162 611620	Sports and recreation instruction	1	D D	N N	D D	D	b	D	В
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_	_	_			_	_
61	Educational services	1	D	D	D	D	b .	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools and instruction	1	D D	D D	D	D D	b	D D	D
61162 611620	Sports and recreation instruction	1	D	D	D D	D	b b	Б	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D
611	Educational services	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		-		_	_	_	_	_
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	a	D	D
611	Educational services	3	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Ecor	nomic Census]	,	·						·
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	LINN								
	ALL ESTABLISHMENTS								
61	Educational services	34	D	N	D	D	е	D	D
611	Educational services	34	D	N	D	D	е	D	D
6115	Technical and trade schools	7	D	N	D	D	b	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	7	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	19	D	N	D	D	c	D	D
61161	Fine arts schools	9	D	N	D	D	b	D	D
611610 6116101	Fine arts schools	9	D	N	D	D	b	D	D
61162	professionals')	9 7	D D	N N	D D	D D	b b	D D	D D
611620 61169	Sports and recreation instruction	7	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6115	Technical and trade schools	5	D	D	D	D	b	D	D
61151	Technical and trade schools	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	25	D	N	D	D	С	D	D
611	Educational services	25	D	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	2 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	17	D	N	D	D	С	D	D
61161 611610 6116101	Fine arts schools	9	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	professionals') Sports and recreation instruction Sports and recreation instruction All other schools and instruction	9 6 6 2	D D D	N N N N	D D D	D D D	b b b	D D D	D D D
	LYON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	MADISON								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
	MAHASKA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	MARION								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	MONONA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	MONTGOMERY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	MUSCATINE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	O'BRIEN								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	PAGE								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D

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1997 Econ	omic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	PLYMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	a	D	D
611	Educational services	4	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	a a	D D	D D
	POLK								
	ALL ESTABLISHMENTS								
61	Educational services	91	33 778	N	12 696	2 772	711	19.2	3.3
611 6114	Educational services Business schools and computer and management training	91	33 778 D	N N	12 696 D	2 772 D	711 c	19.2 D	3.3 D
61143	Professional and management development	10				D			
611430	training Professional and management development training	12 12	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	10	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	10 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	59	D	N	D	D	е	D	D
61161 611610 6116101	Fine arts schools	29 29	D D	N N	D D	D D	c c	D D	D D
6116102	professionals')	21 8	D D	N N	D D	D D	c b	D D	D D
61162 611620	Sports and recreation instruction	9	D D	N N	D D	D D	b b	D D	D D
61169 611691 611692	All other schools and instruction Exam preparation and tutoring Automobile driving schools	20 9 5	D D D	N N N	D D D	D D D	c c b	D D D	D D D
6117	Educational support services	7	D	N	D	D	b	D	D
61171	Educational support services	7 7	D D	N N	D D	D D	þ	D D	D D
611710	ESTABLISHMENTS EXEMPT FROM	7		IN	D	D	b	D	D
61	FEDERAL INCOME TAX Educational services	25	D	D	D	D	c	D	D
611	Educational services	25	D	D	D	D	c	D	D
6115	Technical and trade schools	4	D	D	D	D	a	D	D
61151	Technical and trade schools	4	D	D	D	D	a	D	D
6116	Other schools and instruction	18	D	D	D	D	b	D	D
61169	All other schools and instruction	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	66	D	N	D	D	f	D	D
611	Educational services	66	D	N	D	D	f	D	D
6114	Business schools and computer and management training	14	D	N	D	D	С	D	D
61143	Professional and management development training	11	D	N	D	D	b	D	D
611430	Professional and management development training	11	D	N	D	D	b	D	D
6115	Technical and trade schools	6	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	6 2	D D	N N	D D	D D	b b	D D	D D

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							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	POLK-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
61 611 6116	Educational services—Con. Educational services—Con. Other schools and instruction	41	D	N	D	D	e	D	D
61161 611610	Fine arts schools	23 23	D D	N N	D D	D D	c c	D D	D D
6116101 6116102	Dance schools (including children's and professionals')	18 5	D D	N N	D D	D D	c b	D D	D D
61162 611620 61169	Sports and recreation instruction	6 6 11	D D	N N N	0	D D D	b b c	D D D	D D D
611691 611692	Exam preparation and tutoring	7 3	D D	N N	D	D	c b	D D	D
	POTTAWATTAMIE								
	ALL ESTABLISHMENTS								
61	Educational services	12	D	N	D	D	b	D	D
611 6115	Educational services	12	D D	N N	D D	D D	b a	D D	D D
61151	Technical and trade schools	2	D	N	D	D	a a	D	D
611511	Beauty and cosmetology schools ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	a	D	D
61	FEDERAL INCOME TAX Educational services	1	D	D	D	D	a	D	D
0.	ESTABLISHMENTS SUBJECT TO			5		5			J
04	FEDERAL INCOME TAX							_	
61 611	Educational services	11	D	N N	D	D D	b b	D	D D
6115	Technical and trade schools	2	D	N N	D	D	a	D	D
61151 611511	Technical and trade schools	2	D	N N	D	D D	a a	D	D D
011011	POWESHIEK				5	5	u		J
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	RINGGOLD								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	SAC								
	ALL ESTABLISHMENTS								
61	Educational services ESTABLISHMENTS SUBJECT TO	1	D	N	D	D	а	D	D
	FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	1	D	N	D	D	l a	l D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	SCOTT								
	ALL ESTABLISHMENTS								
61	Educational services	22	D	N	D	D	c	D	D
611	Educational services	22	D	N	D	D	С	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	4 3	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	18	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	20	D	N	D	D	С	D	D
611	Educational services	20	D	N	D	D	С	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	4 3	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	16	D	N	D	D	b	D	D
	SIOUX								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	STORY								
	ALL ESTABLISHMENTS								
61	Educational services	12	D	N	D	D	С	D	D
611	Educational services	12	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	D	N	D	D	С	D	D
611	Educational services	11	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	7	D	N	D	D	b	D	D

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61	TAMA ALL ESTABLISHMENTS Educational services	Establishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
61	ALL ESTABLISHMENTS Educational services	1			D	D	а	D	D
61	Educational services	1			D	D	а	D	D
61	Educational services	1			D	D	а	D	D
61	FEDERAL INCOME TAX Educational services UNION ALL ESTABLISHMENTS Educational services ESTABLISHMENTS SUBJECT TO		D						
61	UNION ALL ESTABLISHMENTS Educational services		D						
	Educational services ESTABLISHMENTS SUBJECT TO			N	D	D	а	D	D
61		1	D	N	D	D	а	D	D
61	I EBELLAE MOOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	WAPELLO								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	WARREN								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	а	D	D
6115	Technical and trade schools	1	D	D	D	D	a	D	D
61151	Technical and trade schools ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1	D	D	D	D	а	D	D
61	Educational services	1	D	N	D	D	а	D	D
	WASHINGTON								
	ALL ESTABLISHMENTS								
61	Educational services ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	а	D	D
61	FEDERAL INCOME TAX Educational services	1	D	D	D	D		D	D
	WEBSTER					J	а	D	J
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schoolsBeauty and cosmetology schools	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	WINNEBAGO								
61	ALL ESTABLISHMENTS Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	WINNESHIEK								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	WOODBURY								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Table 4. Summary Statistics for Places: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ADEL								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	ALTOONA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	AMES								
	ALL ESTABLISHMENTS								
61	Educational services	10	3 875	N	1 527	415	114	36.5	4.1
611	Educational services	10	3 875	N	1 527	415	114	36.5	4.1
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	c	D	D
611	Educational services	9	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	ANKENY								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
	ATLANTIC								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Eco	nomic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BETTENDORF								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b .	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	BLOOMFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BOONE								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	BURLINGTON								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_						
61	Educational services	2 2	D D	N N	D	D D	а	D D	D D
611		2	b	IN		D	a	D	U
	CARLISLE								
	ALL ESTABLISHMENTS		_		_	_		_	_
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	CARLISLE (PART - WARREN COUNTY)								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	CARROLL								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	рΙ	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1007 ECON	omic Census]							Percent of	of receipts/
NAICS							Paid employees for	reve	nue— '
code	Geographic area, tax status, and kind of business	Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	pay period including March 12	From admini- strative	_
-		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	CARTER LAKE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	CEDAR FALLS								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	ь	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
	CEDAR RAPIDS								
	ALL ESTABLISHMENTS								
61	Educational services	20	D	N	D	D	c	D	D
611	Educational services	20	D	N	D	D	С	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151	Technical and trade schools	4	₽	N	٥	₽	þ	D	D
611511	Beauty and cosmetology schools	1	D	N	D	D	b	D	D
6116	Other schools and instruction	12	D	N	D	D	C	D D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	6	D D	N N	D D	D D	b b	D	D
61162	professionals')	6	D D	N N	D D	D D	b b	D D	D D
611620 61169	Sports and recreation instruction	3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	6	D	D	D	D	b	D	D
611	Educational services	6	D	D	D	D	b	D	D
6115	Technical and trade schools	3	D	D	D	D	а	D	D
61151	Technical and trade schools	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	14	D	N	D	D	С	D	D
611	Educational services	14	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	10	D	N	D	D	С	D	D
61161	Fine arts schools	6	D	N	D	D	b	D	D
611610 6116101	Fine arts schools	6	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	Sports and recreation instruction	2 2 2	D D D	N N N	D D D	D D D	b b b	D D D	D D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CENTERVILLE								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	
	CLARINDA								
	ALL ESTABLISHMENTS								
1	Educational services	2	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
51	Educational services	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
51	Educational services	1	D	N	D	D	а	D	D
	CLEAR LAKE								
	ALL ESTABLISHMENTS								
51	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
51	Educational services	1	D	N	D	D	а	D	D
	CLINTON								
	ALL ESTABLISHMENTS								
51	Educational services	1	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	CLIVE								
	ALL ESTABLISHMENTS								
51	Educational services	7	3 972	N	1 429	305	101	14.6	3.2
511	Educational services	7	3 972	N	1 429	305	101	14.6	3.2
8115	Technical and trade schools	2	D	N	D	D	a	D	
81151	Technical and trade schools	2	D	N	D	D	a .	D	
3116	Other schools and instruction	4 3	D D	N	D D	D D	b	D D	
31169	All other schools and instruction	3	D	N		J	b	D	L
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_	_	_	_			_
31	Educational services	2	D	D	D	D	a	D	
i11 i115	Educational services	2	D D	D D	D D	D D	a	D D	
1151	Technical and trade schools	'	D	D	D	D	a a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	'	0	U			a		١
61	Educational services	5	D	N	D	D	b	D	
:11	Educational services	5	D	N	D	D	b	D	
6116	Other schools and instruction	3	D	N	D	D	b	D	
61169	All other schools and instruction	2	D	N	D	D	b	D	

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CLIVE (PART - POLK COUNTY)								
	ALL ESTABLISHMENTS								
61	Educational services	7	3 972	N	1 429	305	101	14.6	3.2
611	Educational services	7	3 972	N	1 429	305	101	14.6	3.2
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
61169	All other schools and instruction	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
6115	Technical and trade schools	1	D	D	D	D	a	D	D
61151	Technical and trade schools	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6116	Other schools and instruction	3	D	N	D	D	b	D	D
61169	All other schools and instruction	2	D	N	D	D	b	D	D
	CORALVILLE								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	COUNCIL BLUFFS								
	ALL ESTABLISHMENTS								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1	D D	N N	D D	D D	a a	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1007 2001	iomic Census]				ı				
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CRESCO								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	a	D	D
•	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	CRESTON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D
	DAVENPORT								
	ALL ESTABLISHMENTS								
61	Educational services	13	D	N	D	D	b	D	D
611	Educational services	13	D	N	D	D	b	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	4 3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	12	D	N	D	D	b	D	D
611	Educational services	12	D	N	D	D	b	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	4 3	D D	N N	D D	D D	b b	D D	D D
	DECORAH								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	DENISON								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	DES MOINES								
	ALL ESTABLISHMENTS								
61	Educational services	34	9 174	N	3 259	782	193	29.6	2.9
611	Educational services	34	9 174	N	3 259	782	193	29.6	2.9
6115	Technical and trade schools	5	D	N	D	D	b	D	D
61151	Technical and trade schools	5	D	N	D	D	b	D	D
6116	Other schools and instruction	23	3 997	N	1 434	340	120	47.0	6.8
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and professionals')	9 9 8	D D	N N	D D	D D	b b	D D	D D
61169	All other schools and instruction ESTABLISHMENTS EXEMPT FROM	10	D	N	D	D	b	D	C
61	FEDERAL INCOME TAX	14					_	_	_
61 611	Educational services	14 14	D D	D D	D	D D	b b	D	D
6116	Other schools and instruction	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	20	D	N	D	D	С	D	D
611	Educational services	20	D	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2	D	N	D	D	b	D	D
6116	Other schools and instruction	13	D	N	D	D	b	D	D
61161 611610	Fine arts schools	7 7	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	6	D	N	D	D	b	D	D
	DE WITT								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	DUBUQUE								
	ALL ESTABLISHMENTS								
61	Educational services	12	D	N	D	D	b	D	D
611	Educational services	12	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	b	D	D D
611511	Beauty and cosmetology schools	1	DΙ	N	l DI	D	l b	D	İ

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ELDRIDGE								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	ESTHERVILLE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services FAIRFIELD	1	D	D	D	D	а	D	D
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6117	Educational support services	3	D	N	D	D	а	D	D
61171	Educational support services	3	D	N	D	D	a	D	D
611710 6117101	Educational support services Educational support services (except test development and evaluation services)	2	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	D	a	D	D
61171 611710	Educational support services Educational support services	1 1	D D	D D	D D	D D	a a	D D	D D
6117101	Educational support services (except test development and evaluation services)	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services FORT DODGE	4	D	N	D	D	a	D	D
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	a	D	D
611	Educational services	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools	1	ĎΙ	N	l ō	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

NACS Coopgraptic area, tax datus, and kind of business Editor Part Pa	997 Econo	omic Census]	•	•						•
PANCES Capaginitis area, tax status, and kind of business Establishments Processor Processor								Paid		
ALL ESTABLISHMENTS		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	Annual payroll (\$1,000)	payroll	employees for pay period including March 12	admini- strative	Estimated ²
		FORT MADISON								
Educational services		ALL ESTABLISHMENTS								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 1		Educational services	3	D	N	D	D	b	D	D
FEDERAL INCOME TAX	1	Educational services	3	D	N	D	D	b	D	D
Educational services										
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		Educational services	1	D	D	D	D	b	D	D
FEDERAL INCOME TAX	1	Educational services	1	D	D	D	D	b	D	D
Educational services 2										
GRINNELL		Educational services	2	D	N	D	D	a	D	D
### ALL ESTABLISHMENTS 61 Educational services	1	Educational services	2	D	N	D	D	а	D	D
Educational services 3		GRINNELL								
Educational services		ALL ESTABLISHMENTS								
### ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 61		Educational services	3	D	N	D	D	b	D	D
FEDERAL INCOME TAX	1	Educational services	3	D	N	D	D	b	D	D
Educational services										
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		Educational services	1	D	D	D	D	а	D	D
FEDERAL INCOME TAX	1	Educational services	1	D	D	D	D	a	D	D
Educational services 2										
HIAWATHA		Educational services	2	D	N	D	D	а	D	D
ALL ESTABLISHMENTS 3 D N D D b D 611 Educational services 3 D N D D D D D 611 ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 3 D N D	1	Educational services	2	D	N	D	D	a	D	D
61 Educational services 3 D N D D b D 611 Educational services 3 D N D		HIAWATHA								
Educational services 3		ALL ESTABLISHMENTS								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		Educational services	3	D	N	D	D	b	D	D
FEDERAL INCOME TAX 61 Educational services 3 D N D D b D 611 Educational services 3 D N D D D D D INDEPENDENCE ALL ESTABLISHMENTS ALL ESTABLISHMENTS B D N D D D a D 61 Educational services 1 D N D D a D 61 Educational services 1 D N D D a D	1	Educational services	3	D	N	D	D	b	D	D
611 Educational services										
INDEPENDENCE ALL ESTABLISHMENTS 61 Educational services		Educational services	3	D	N	D	D	b	D	D
ALL ESTABLISHMENTS 61 Educational services	1	Educational services	3	D	N	D	D	b	D	D
61 Educational services		INDEPENDENCE								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 61 Educational services		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX 61 Educational services		Educational services	1	D	N	D	D	а	D	D
INDIANOLA		Educational services	1	D	N	D	D	а	D	D
		INDIANOLA								
ALL ESTABLISHMENTS		ALL ESTABLISHMENTS								
61 Educational services		Educational services	1	D	N	D	D	а	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
61 Educational services		Educational services	1	D	N	D D	D	a	D	D

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1997 Ecor	nomic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	IOWA CITY								
	ALL ESTABLISHMENTS								
61	Educational services	18	D	N	D	D	g	D	D
611	Educational services	18	D	N	D	D	g	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	13	D	N	D	D	c	D	D
61161	Fine arts schools	4	Б	N	D	D	b	D	D
611610 6116102	Fine arts schools	4 2 3	D D D	N N	D D	D	b b	D D	D D
61169 611691	All other schools and instruction Exam preparation and tutoring	2	B	N N	D D	D D	b b	D D	D D
6117	Educational support services	3	D	N	D	D	g	D	D
61171 611710	Educational support services Educational support services	3	D D	N N	D D	D D	g g	D D	D D
6117102	Educational test development and evaluation services	2	D	N	D	D	g	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	7	D	D	D	D	g	D	D
611	Educational services	7	D	D	D	D	g	D	D
6116	Other schools and instruction	4	D	D	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	2 2 1	D D D	D D D	D D D	D D D	b b b	D D D	D D D
6117	Educational support services	2	D	D	D	D	g	D	D
61171 611710 6117102	Educational support services	2 2	D D	D D	D D	D D	g g	D D	D D
	evaluation services ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	D	D	D	g	D	D
61	Educational services	11	7 279	N	2 310	434	136	34.6	30.8
611	Educational services	11	7 279	N	2 310	434	136	34.6	30.8
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	9	D	N	D	D	b	D	D
61169	All other schools and instruction	3	D	N	D	D	b	D	D
611691	Exam preparation and tutoring JOHNSTON	2	D	N	D	D	b	D	D
61	ALL ESTABLISHMENTS	8	D	N.	D	D		D	
61 611	Educational services	8	D	N N	D	D	b	D	D
011	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX			IV.					
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	KEOKUK								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D .	D	l a	D	D

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1997 ECOI	omic Census]								of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	KNOXVILLE	(namber)	(\$\psi,000)	(ψ.,σσσ)	(\$1,000)	(\$1,555)	(nameer)	1000.00	
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	LE MARS								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	a a	D D	D D
	MARION								
	ALL ESTABLISHMENTS								
61	Educational services	7	626	N	180	30	8	46.5	42.5
611	Educational services	7	626	N	180	30	8	46.5	42.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
	MASON CITY								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 611511	Technical and trade schools Beauty and cosmetology schools	2 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	a a	D D	D D

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1997 Ecor	nomic Census]							Percent of	of receipts/
NAICS							Paid employees for		nue-
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MONTICELLO								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	b	D	D
611	Educational services	2	D	N	D	D	b	D	D
6116	Other schools and instruction	1	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	1	D D	N N	D D	D D	b b	D D	D D
011020	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		D	IV.		D			
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools and instruction	1	D	D	D	D	b	D	D
61162	Sports and recreation instruction	1	В	D	D	D	b	D	D
611620	Sports and recreation instruction ESTABLISHMENTS SUBJECT TO	'	D	D	D	D	b	D	D
61	FEDERAL INCOME TAX		D	N	D	D		D	D
61	Educational services	1	الا	N	ט	U	а		U
	MOUNT PLEASANT								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D
	MUSCATINE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	NEVADA								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D .	D	а	D	D
611	Educational services ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	N	D	D	a	Б	D
61	Educational services	2	D	N	D	D	a	D	D
611	Educational services	2	D	N	D	D	a	D	D
	NORTH LIBERTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	NORWALK								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	р	D	D	D	a	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	OELWEIN								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services ONAWA	2	D	D	D	D	a	D	D
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
01	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			N			a		
61	Educational services	1	D	N	D	D	a	D	D
01	OSKALOOSA			K			a		
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	OTTUMWA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	PELLA								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	PLEASANT HILL								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	b	D	D
611	Educational services	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	b	D	D
611	Educational services	1	D	N	D	D	b	D	D
	ROCK VALLEY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	р	N	D	D	a	D	D

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1997 Ecor	nomic Census]	•	·						•
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	SHELDON								
	ALL ESTABLISHMENTS								
51	Educational services	1	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	
	SHELDON (PART - O'BRIEN COUNTY)								
	ALL ESTABLISHMENTS								
51	Educational services	1	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	SHENANDOAH								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	SHENANDOAH (PART - PAGE COUNTY)								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	SIOUX CENTER								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	SIOUX CITY								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
811	Educational services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	SIOUX CITY (PART - WOODBURY COUNTY)								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
	SPIRIT LAKE								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
	STORM LAKE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	URBANDALE								
	ALL ESTABLISHMENTS								
61	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
611	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
6115	Technical and trade schools	2	D	N N	D	D	b	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	c	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and professionals')	5 5 4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
611	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schoolsBeauty and cosmetology schools	2 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	С	D	D
61161 611610	Fine arts schools	5 5	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	4	D	N	D	D	b	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	URBANDALE (PART - POLK COUNTY)								
	ALL ESTABLISHMENTS								
61	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
611	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	С	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and professionals')	5 5 4	D D	N N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
611	Educational services	12	4 922	N	1 733	290	137	8.1	1.0
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	С	D	D
61161 611610	Fine arts schools	5 5	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	4	D	N	D	D	b	D	D
	WATERLOO								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	WAUKEE								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools ESTABLISHMENTS SUBJECT TO	1	D	N	D	D	a	D	D
61	FEDERAL INCOME TAX Educational services	3	D	N	D	D	a	D	D
611	Educational services	3	D	N N	D D	D	a a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	WAVERLY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	WEST BURLINGTON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	WEST DES MOINES								
	ALL ESTABLISHMENTS								
61	Educational services	15	D	N	D	D	С	D	D
611 6114	Educational services	15	D	N	D	D	С	D	D
	management training	6	D	N	D	D	b	D	D
61143	Professional and management development training	5	D	N	D	D	b	D	D
611430	Professional and management development training	5	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	12	D	N	D	D	С	D	D
611 6114	Educational services	12	D	N	D	D	С	D	D
0114	Business schools and computer and management training	5	D	N	D	D	b	D	D
61143	Professional and management development training	4	D	N	D	D	b	D	D
611430	Professional and management development training	4	D	N	D	D	b	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	WEST DES MOINES (PART - POLK COUNTY)								
	ALL ESTABLISHMENTS								
61	Educational services	15	D	N	D	D	С	D	D
611	Educational services	15	D	N	D	D	С	D	D
6114	Business schools and computer and management training	6	D	N	D	D	b	D	D
61143	Professional and management development training	5	D	N	D	D	b	D	D
611430	Professional and management development training	5	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 ECON	omic Census]						1		
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	WEST DES MOINES (PART - POLK COUNTY)—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
i 1	Educational services	12	D	N	D	D	С	D	
511	Educational services	12	D	N	D	D	С	D	[
114	Business schools and computer and management training	5	D	N	D	D	b	D	Г
1143	Professional and management development	4	D	N	D	D	b	D	
11430	training Professional and management development training	4	D	N	D	D	b	D	[
116	Other schools and instruction	6	D	N	D	D	b	D	[
	WILLIAMSBURG								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	
	WINDSOR HEIGHTS								
	ALL ESTABLISHMENTS								
1	Educational services	1	D	N	D	D	b	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Educational services	1	D	N	D	D	b	D	
	WINTERSET								
	ALL ESTABLISHMENTS								
1	Educational services	3	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Educational services	3	D	N	D	D	а	D	
	BALANCE OF ALLAMAKEE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Educational services	1	D	N	D	D	а	D	
	BALANCE OF BLACK HAWK COUNTY								
	ALL ESTABLISHMENTS								
51	Educational services	2	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Educational services	1	D	N	D	D	а	D	
	BALANCE OF BUENA VISTA COUNTY								
	ALL ESTABLISHMENTS								
1	Educational services	1	D	N	D	D	a	D	
11	Educational services	1	D	N	D	D	a	D	С
	FEDERAL INCOME TAX				_	_		-	_
61	Educational services	1	D	N N	D	D D	a a	D D	

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF CALHOUN COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF CLINTON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF DALLAS COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	BALANCE OF DICKINSON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF DUBUQUE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF FAYETTE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF FREMONT COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D
_									

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Eco	nomic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BALANCE OF HAMILTON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D
611	Educational services	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	BALANCE OF HARRISON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF HUMBOLDT COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	BALANCE OF JASPER COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	BALANCE OF JEFFERSON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF JOHNSON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

NAICS code	Geographic area, tax status, and kind of business			Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue —	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)					From admini- strative records ¹	Estimated ²
	BALANCE OF JONES COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1	D	N	D	D	а	D	D
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
	BALANCE OF LINN COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
	BALANCE OF LYON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF MONTGOMERY COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF PLYMOUTH COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Ecor	nomic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BALANCE OF POLK COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	ь	D	D
611	Educational services	7	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	b D D D D D D D D D D D D D D D D D D D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	ь	D	D
611	Educational services	6	D	N	D	D	b		D
6115	Technical and trade schools	1	D	N	D	D	а		D
61151 611511	Technical and trade schools Beauty and cosmetology schools	1	D D	N N	D D	D D	a a		D D
	BALANCE OF POTTAWATTAMIE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services ESTABLISHMENTS EXEMPT FROM	3	D	N	D	D	а	D	D
	FEDERAL INCOME TAX		_	_	_	_		_	_
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	BALANCE OF RINGGOLD COUNTY								
	ALL ESTABLISHMENTS		_		_	_		_	_
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF SAC COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF SCOTT COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF TAMA COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	р	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF WARREN COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
611	Educational services	1	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N N	D	D	a	D	D
61151	Technical and trade schools	1	D	N N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	a	D	D
6115	Technical and trade schools	1	D	D	D	D	a	D	D
61151	Technical and trade schools	1	D	D	D	D	а	D	D
	BALANCE OF WASHINGTON COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	BALANCE OF WEBSTER COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	BALANCE OF WINNEBAGO COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.