

# Iowa: 2002

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## 2002 Economic Census

*Educational Services*

Geographic Area Series



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

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU



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# Introduction to the Economic Census

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## **PURPOSES AND USES OF THE ECONOMIC CENSUS**

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

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

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

## **INDUSTRY CLASSIFICATIONS**

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)

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

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

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## RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

## BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

## GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, villages, and boroughs. Respondents were required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from administrative sources is used as a basis for coding.

## AVAILABILITY OF ADDITIONAL DATA

All results of the 2002 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

## HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart

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from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some service trades in 1933. Censuses of construction, manufacturing, and the other business censuses were suspended during World War II.

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

The range of industries covered in the economic census expanded between 1967 and 2002. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

#### **SOURCES FOR MORE INFORMATION**

More information about the scope, coverage, classification system, data items, and publications for the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at [www.census.gov/econ/census02/guide](http://www.census.gov/econ/census02/guide). More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).



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# Educational Services

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## SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

**Exclusions.** The economic census does not include the following industries: NAICS 6111, Elementary and Secondary Schools, NAICS 6112, Junior Colleges, and NAICS 6113, Colleges, Universities, and Professional Schools. Further, government-owned establishments in covered industries, such as a government-operated trade school, are also not included.

The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve educational service establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These “nonemployers,” typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in *Nonemployer Statistics*. The contribution of nonemployers, relatively large for this sector, may be examined at [www.census.gov/nonemployerimpact](http://www.census.gov/nonemployerimpact).

**Definitions.** Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

## REPORTS

The following reports provide statistics on this sector.

**Industry Series.** There is one report for all covered industries in this sector. The report presents, by kind of business for the United States, general statistics for establishments of firms with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

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**Geographic Area Series.** There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

**Subject Series:**

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- **Establishment and Firm Size (Including Legal Form of Organization).** This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll.
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

**ZIP Code Statistics.** This report presents data for establishments of firms with payroll by United States ZIP Code.

**Other reports.** Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics*, *Comparative Statistics*, *Bridge Between 2002 NAICS and 1997 NAICS*, *Business Expenses*, and the Survey of Business Owners reports.

**GEOGRAPHIC AREAS COVERED**

The level of geographic detail varies by report. Maps are available at [www.census.gov/econ2002maps](http://www.census.gov/econ2002maps). Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

1. The United States as a whole.
2. States and the District of Columbia.
3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
  - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
  - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
  - c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.

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- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
  5. Economic places.
    - a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
    - b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
    - c. Townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 2000 Census of Population).
    - d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

## **COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES**

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

These tables for 2002 include educational establishments that primarily serve other establishments of the same enterprise. These "enterprise support" establishments were not included in data for the educational services sector in 1997, but were instead included in the "Other auxiliary establishments" kind-of-business category in the "Auxiliaries, Excluding Corporate, Subsidiary, and Regional Managing Offices" reports.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

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## RELIABILITY OF DATA

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data, as by the percentages shown in the tables. Precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors. More information on the reliability of the data is included in Appendix C, Methodology.

## DISCLOSURE

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at [www.census.gov/epcd/ec02/disclosure.htm](http://www.census.gov/epcd/ec02/disclosure.htm).

## AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas. Both of these programs include data for private schools in NAICS 6111, 6112, and 6113, excluded from economic census reports.

## CONTACTS FOR DATA USERS

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or [scb@census.gov](mailto:scb@census.gov).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals
N	Not available or not comparable
S	Withheld because estimates did not meet publication standards
X	Not applicable
Z	Less than half the unit shown
a	0 to 19 employees
b	20 to 99 employees
c	100 to 249 employees
e	250 to 499 employees
f	500 to 999 employees
g	1,000 to 2,499 employees
h	2,500 to 4,999 employees
i	5,000 to 9,999 employees
j	10,000 to 24,999 employees
k	25,000 to 49,999 employees
l	50,000 to 99,999 employees
m	100,000 employees or more
r	Revised

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- Represents zero (page image/print only)
  - (CC) Consolidated city
  - (IC) Independent city
  - CDP Census designated place

**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.]

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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>IOWA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>349</b>	<b>263 404</b>	<b>N</b>	<b>70 986</b>	<b>17 160</b>	<b>3 408</b>	<b>8.9</b>	<b>2.3</b>
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	c	D	D
61141	Business and secretarial schools .....	1	D	N	D	D	a	D	D
611410	Business and secretarial schools .....	1	D	N	D	D	a	D	D
61142	Computer training .....	14	D	N	D	D	b	D	D
611420	Computer training .....	14	D	N	D	D	b	D	D
61143	Professional and management development training .....	26	D	N	D	D	c	D	D
611430	Professional and management development training .....	26	D	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	Beauty and cosmetology schools .....	21	15 772	N	6 079	1 122	232	2.5	—
611512	Flight training .....	4	D	N	D	D	a	D	D
611513	Apprenticeship training .....	11	D	N	D	D	b	D	D
611519	Other technical and trade schools .....	14	D	N	D	D	b	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	12	D	N	D	D	b	D	D
6115193	Truck driving schools .....	2	D	N	D	D	a	D	D
6116	Other schools and instruction .....	226	D	N	D	D	g	D	D
61161	Fine arts schools .....	101	D	N	D	D	e	D	D
611610	Fine arts schools .....	101	D	N	D	D	e	D	D
6116101	Dance schools (including children's and professionals) .....	82	D	N	D	D	e	D	D
6116102	Art, drama, and music schools .....	19	D	N	D	D	c	D	D
61162	Sports and recreation instruction .....	72	12 467	N	4 247	945	469	11.3	6.5
611620	Sports and recreation instruction .....	72	12 467	N	4 247	945	469	11.3	6.5
61163	Language schools .....	2	D	N	D	D	a	D	D
611630	Language schools .....	2	D	N	D	D	a	D	D
61169	All other schools and instruction .....	51	D	N	D	D	e	D	D
611691	Exam preparation and tutoring .....	21	D	N	D	D	e	D	D
611692	Automobile driving schools .....	13	D	N	D	D	b	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	Educational support services .....	32	D	N	D	D	g	D	D
611710	Educational support services .....	32	D	N	D	D	g	D	D
6117101	Educational support services (except test development and evaluation services) ...	22	D	N	D	D	c	D	D
6117102	Educational test development and evaluation services .....	10	D	N	D	D	g	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>82</b>	<b>185 053</b>	<b>165 653</b>	<b>44 629</b>	<b>11 634</b>	<b>1 706</b>	<b>3.1</b>	<b>1.0</b>
611	Educational services .....	82	185 053	165 653	44 629	11 634	1 706	3.1	1.0
6114	Business schools and computer and management training .....	7	D	D	D	D	a	D	D
61141	Business and secretarial schools .....	1	D	D	D	D	a	D	D
611410	Business and secretarial schools .....	1	D	D	D	D	a	D	D
61143	Professional and management development training .....	6	D	D	D	D	a	D	D
611430	Professional and management development training .....	6	D	D	D	D	a	D	D
6115	Technical and trade schools .....	12	D	D	D	D	b	D	D
61151	Technical and trade schools .....	12	D	D	D	D	b	D	D
611512	Flight training .....	1	D	D	D	D	a	D	D
611513	Apprenticeship training .....	10	D	D	D	D	b	D	D
611519	Other technical and trade schools .....	1	D	D	D	D	a	D	D
6115193	Truck driving schools .....	1	D	D	D	D	a	D	D
6116	Other schools and instruction .....	51	D	D	D	D	e	D	D
61161	Fine arts schools .....	17	D	D	D	D	b	D	D
611610	Fine arts schools .....	17	D	D	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	11	D	D	D	D	b	D	D
6116102	Art, drama, and music schools .....	6	D	D	D	D	b	D	D
61162	Sports and recreation instruction .....	17	D	D	D	D	c	D	D
611620	Sports and recreation instruction .....	17	D	D	D	D	c	D	D
61169	All other schools and instruction .....	17	D	D	D	D	b	D	D
611691	Exam preparation and tutoring .....	2	D	D	D	D	a	D	D
611692	Automobile driving schools .....	3	D	D	D	D	a	D	D
611699	All other miscellaneous schools and instruction .....	12	D	D	D	D	b	D	D

See footnotes at end of table.

**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.]

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)	Percent of receipts/ revenue—		
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>IOWA—Con.</b>										
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.</b>										
<b>Educational services—Con.</b>										
61	Educational services—Con.									
611	Educational services—Con.									
6117	Educational support services .....	12	D	D	D	D	D	g	D	D
61171	Educational support services .....	12	D	D	D	D	D	g	D	D
611710	Educational support services .....	12	D	D	D	D	D	g	D	D
6117101	Educational support services (except test development and evaluation services) ...	7	D	D	D	D	D	b	D	D
6117102	Educational test development and evaluation services .....	5	D	D	D	D	D	g	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
61	<b>Educational services .....</b>	<b>267</b>	<b>78 351</b>	<b>N</b>	<b>26 357</b>	<b>5 526</b>	<b>1 702</b>		<b>22.6</b>	<b>5.3</b>
611	Educational services .....	267	78 351	N	26 357	5 526	1 702		22.6	5.3
6114	Business schools and computer and management training .....	34	D	N	D	D	D	c	D	D
61142	Computer training .....	14	D	N	D	D	D	b	D	D
611420	Computer training .....	14	D	N	D	D	D	b	D	D
61143	Professional and management development training .....	20	D	N	D	D	D	b	D	D
611430	Professional and management development training .....	20	D	N	D	D	D	b	D	D
6115	Technical and trade schools .....	38	D	N	D	D	D	e	D	D
61151	Technical and trade schools .....	38	D	N	D	D	D	e	D	D
611511	Beauty and cosmetology schools .....	21	15 772	N	6 079	1 122	232	2.5	D	-
611512	Flight training .....	3	D	N	D	D	D	a	D	D
611513	Apprenticeship training .....	1	D	N	D	D	D	a	D	D
611519	Other technical and trade schools .....	13	D	N	D	D	D	b	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	12	D	N	D	D	D	b	D	D
6115193	Truck driving schools .....	1	D	N	D	D	D	a	D	D
6116	Other schools and instruction .....	175	31 267	N	9 569	2 032	1 156		32.2	4.7
61161	Fine arts schools .....	84	D	N	D	D	D	e	D	D
611610	Fine arts schools .....	84	D	N	D	D	D	e	D	D
6116101	Dance schools (including children's and professionals) .....	71	D	N	D	D	D	e	D	D
6116102	Art, drama, and music schools .....	13	D	N	D	D	D	b	D	D
61162	Sports and recreation instruction .....	55	D	N	D	D	D	e	D	D
611620	Sports and recreation instruction .....	55	D	N	D	D	D	e	D	D
61163	Language schools .....	2	D	N	D	D	D	a	D	D
611630	Language schools .....	2	D	N	D	D	D	a	D	D
61169	All other schools and instruction .....	34	D	N	D	D	D	e	D	D
611691	Exam preparation and tutoring .....	19	D	N	D	D	D	e	D	D
611692	Automobile driving schools .....	10	D	N	D	D	D	b	D	D
611699	All other miscellaneous schools and instruction .....	5	D	N	D	D	D	a	D	D
6117	Educational support services .....	20	D	N	D	D	D	b	D	D
61171	Educational support services .....	20	D	N	D	D	D	b	D	D
611710	Educational support services .....	20	D	N	D	D	D	b	D	D
6117101	Educational support services (except test development and evaluation services) ...	15	D	N	D	D	D	b	D	D
6117102	Educational test development and evaluation services .....	5	D	N	D	D	D	a	D	D

<sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.

<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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.



**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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 definitions and hierarchy of 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]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AMES-BOONE, IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>4 478</b>	<b>N</b>	<b>1 671</b>	<b>439</b>	<b>125</b>	<b>34.1</b>	<b>4.3</b>
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	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	1 334	N	415	110	76	35.2	2.8
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	13	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	1 334	N	415	110	76	35.2	2.8
<b>Ames, IA Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
<b>Boone, IA Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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]

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)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>109</b>	<b>37 617</b>	<b>N</b>	<b>13 528</b>	<b>2 951</b>	<b>743</b>	<b>20.8</b>	<b>3.1</b>
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	c	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	Technical and trade schools .....	12	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	70	D	N	D	D	f	D	D
61161	Fine arts schools .....	37	D	N	D	D	c	D	D
611610	Fine arts schools .....	37	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	29	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	8	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	12	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	12	D	N	D	D	b	D	D
61169	All other schools and instruction .....	20	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	9	D	N	D	D	c	D	D
611692	Automobile driving schools .....	5	D	N	D	D	b	D	D
6117	Educational support services .....	8	D	N	D	D	b	D	D
61171	Educational support services .....	8	D	N	D	D	b	D	D
611710	Educational support services .....	8	D	N	D	D	b	D	D
6117101	Educational support services (except test development and evaluation services) ...	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>30</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	30	D	D	D	D	c	D	D
6115	Technical and trade schools .....	5	D	D	D	D	a	D	D
61151	Technical and trade schools .....	5	D	D	D	D	a	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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>79</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	79	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	17	D	N	D	D	c	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	Technical and trade schools .....	7	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	50	D	N	D	D	e	D	D
61161	Fine arts schools .....	29	D	N	D	D	c	D	D
611610	Fine arts schools .....	29	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	24	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	5	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
61169	All other schools and instruction .....	11	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	7	D	N	D	D	c	D	D
611692	Automobile driving schools .....	3	D	N	D	D	b	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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.]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.</b>									
<b>Des Moines, IA Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>105</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	105	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	17	D	N	D	D	c	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 .....	12	D	N	D	D	b	D	D
61151	Technical and trade schools .....	12	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	69	D	N	D	D	f	D	D
61161	Fine arts schools .....	36	D	N	D	D	c	D	D
611610	Fine arts schools .....	36	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	28	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	8	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	12	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	12	D	N	D	D	b	D	D
61169	All other schools and instruction .....	20	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	9	D	N	D	D	c	D	D
611692	Automobile driving schools .....	5	D	N	D	D	b	D	D
6117	Educational support services .....	7	D	N	D	D	b	D	D
61171	Educational support services .....	7	D	N	D	D	b	D	D
611710	Educational support services .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>28</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	28	D	D	D	D	c	D	D
6115	Technical and trade schools .....	5	D	D	D	D	a	D	D
61151	Technical and trade schools .....	5	D	D	D	D	a	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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>77</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	77	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	16	D	N	D	D	c	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 .....	7	D	N	D	D	b	D	D
61151	Technical and trade schools .....	7	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	49	D	N	D	D	e	D	D
61161	Fine arts schools .....	28	D	N	D	D	c	D	D
611610	Fine arts schools .....	28	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	23	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	5	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
61169	All other schools and instruction .....	11	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	7	D	N	D	D	c	D	D
611692	Automobile driving schools .....	3	D	N	D	D	b	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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.]

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)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.</b>									
<b>Newton, IA Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
<b>OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	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	c	D	D
61142	Computer training .....	7	D	N	D	D	b	D	D
611420	Computer training .....	7	D	N	D	D	b	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	10.5
611511	Beauty and cosmetology schools .....	6	D	N	D	D	b	D	D
611512	Flight training .....	1	D	N	D	D	b	D	D
611513	Apprenticeship training .....	9	D	N	D	D	c	D	D
611519	Other technical and trade schools .....	15	D	N	D	D	c	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	12	D	N	D	D	c	D	D
6116	Other schools and instruction .....	96	D	N	D	D	e	D	D
61161	Fine arts schools .....	32	D	N	D	D	c	D	D
611610	Fine arts schools .....	32	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	26	D	N	D	D	c	D	D
61162	Sports and recreation instruction .....	42	D	N	D	D	c	D	D
611620	Sports and recreation instruction .....	42	D	N	D	D	c	D	D
61169	All other schools and instruction .....	21	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	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	c	D	D
61151	Technical and trade schools .....	9	D	D	D	D	c	D	D
6116	Other schools and instruction .....	23	D	D	D	D	c	D	D
61162	Sports and recreation instruction .....	11	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	11	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	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	Computer training .....	7	D	N	D	D	b	D	D
611420	Computer training .....	7	D	N	D	D	b	D	D
6115	Technical and trade schools .....	22	D	N	D	D	e	D	D
61151	Technical and trade schools .....	22	D	N	D	D	e	D	D
611511	Beauty and cosmetology schools .....	6	D	N	D	D	b	D	D
611512	Flight training .....	1	D	N	D	D	b	D	D
611519	Other technical and trade schools .....	14	D	N	D	D	c	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	11	D	N	D	D	c	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.</b>								
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.</b>								
<b>61</b>	<b>Educational services—Con.</b>								
611	Educational services—Con.								
6116	Other schools and instruction .....	73	D	N	D	D	e	D	D
61161	Fine arts schools .....	29	D	N	D	D	c	D	D
611610	Fine arts schools .....	29	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals') .....	24	D	N	D	D	c	D	D
61162	Sports and recreation instruction .....	31	4 278	N	1 135	274	153	21.9	2.9
611620	Sports and recreation instruction .....	31	4 278	N	1 135	274	153	21.9	2.9
61169	All other schools and instruction .....	13	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D
	<b>Fremont, NE Micropolitan Statistical Area</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	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	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	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	D	N	D	D	a	D	D
	<b>Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>149</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	149	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	20	D	N	D	D	c	D	D
61142	Computer training .....	7	D	N	D	D	b	D	D
611420	Computer training .....	7	D	N	D	D	b	D	D
6115	Technical and trade schools .....	30	D	N	D	D	e	D	D
61151	Technical and trade schools .....	30	D	N	D	D	e	D	D
611511	Beauty and cosmetology schools .....	5	D	N	D	D	b	D	D
611512	Flight training .....	1	D	N	D	D	b	D	D
611513	Apprenticeship training .....	9	D	N	D	D	c	D	D
611519	Other technical and trade schools .....	15	D	N	D	D	c	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	12	D	N	D	D	c	D	D
6116	Other schools and instruction .....	96	D	N	D	D	e	D	D
61161	Fine arts schools .....	32	D	N	D	D	c	D	D
611610	Fine arts schools .....	32	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals') .....	26	D	N	D	D	c	D	D
61162	Sports and recreation instruction .....	42	D	N	D	D	c	D	D
611620	Sports and recreation instruction .....	42	D	N	D	D	c	D	D
61169	All other schools and instruction .....	21	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	4	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>35</b>	<b>6 664</b>	<b>6 182</b>	<b>2 212</b>	<b>547</b>	<b>232</b>	<b>6.2</b>	<b>1.3</b>
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	c	D	D
61151	Technical and trade schools .....	9	D	D	D	D	c	D	D
6116	Other schools and instruction .....	23	D	D	D	D	c	D	D
61162	Sports and recreation instruction .....	11	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	11	D	D	D	D	b	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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.]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.</b>									
<b>Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area—Con.</b>									
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	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	Computer training .....	7	D	N	D	D	b	D	D
611420	Computer training .....	7	D	N	D	D	b	D	D
6115	Technical and trade schools .....	21	D	N	D	D	c	D	D
61151	Technical and trade schools .....	21	D	N	D	D	c	D	D
611511	Beauty and cosmetology schools .....	5	D	N	D	D	b	D	D
611512	Flight training .....	1	D	N	D	D	b	D	D
611519	Other technical and trade schools .....	14	D	N	D	D	c	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	11	D	N	D	D	c	D	D
6116	Other schools and instruction .....	73	D	N	D	D	e	D	D
61161	Fine arts schools .....	29	D	N	D	D	c	D	D
611610	Fine arts schools .....	29	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	24	D	N	D	D	c	D	D
61162	Sports and recreation instruction .....	31	4 278	N	1 135	274	153	21.9	2.9
611620	Sports and recreation instruction .....	31	4 278	N	1 135	274	153	21.9	2.9
61169	All other schools and instruction .....	13	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D
<b>SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	10	D	N	D	D	b	D	D
611	Educational services .....	10	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	7	D	N	D	D	b	D	D
611	Educational services .....	7	D	N	D	D	b	D	D
<b>Sioux City, IA-NE-SD Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	8	D	N	D	D	b	D	D
611	Educational services .....	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	7	D	N	D	D	b	D	D
611	Educational services .....	7	D	N	D	D	b	D	D
<b>Vermillion, SD Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	2	D	D	D	D	a	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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.]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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
<b>CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>37</b>	<b>14 171</b>	<b>N</b>	<b>5 241</b>	<b>1 161</b>	<b>297</b>	<b>11.4</b>	<b>1.9</b>
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	b	D	D
61151	Technical and trade schools .....	8	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	20	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	8	D	N	D	D	c	D	D
611620	Sports and recreation instruction .....	8	D	N	D	D	c	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	2	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>27</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	3	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D
<b>CLINTON, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. 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.]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>50</b>	<b>10 054</b>	<b>N</b>	<b>3 064</b>	<b>744</b>	<b>267</b>	<b>32.0</b>	<b>5.4</b>
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	Technical and trade schools .....	10	5 385	N	1 560	376	112	18.7	3.9
611511	Beauty and cosmetology schools .....	4	D	N	D	D	b	D	D
6116	Other schools and instruction .....	34	3 615	N	955	228	141	53.7	9.0
61161	Fine arts schools .....	11	D	N	D	D	b	D	D
611610	Fine arts schools .....	11	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	16	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	16	D	N	D	D	b	D	D
61169	All other schools and instruction .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>3 567</b>	<b>2 883</b>	<b>1 141</b>	<b>298</b>	<b>99</b>	<b>37.4</b>	<b>8.6</b>
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>36</b>	<b>6 487</b>	<b>N</b>	<b>1 923</b>	<b>446</b>	<b>168</b>	<b>29.0</b>	<b>3.7</b>
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	Technical and trade schools .....	5	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	4	D	N	D	D	b	D	D
6116	Other schools and instruction .....	25	D	N	D	D	c	D	D
<b>DUBUQUE, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D

See footnotes at end of table.



**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. 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.]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FORT DODGE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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 .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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 .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>IOWA CITY, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>27</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116102	Art, drama, and music schools .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	4	D	N	D	D	b	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D
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	Educational support services .....	6	D	N	D	D	g	D	D
6117102	Educational test development and evaluation services .....	3	D	N	D	D	g	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
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	Fine arts schools .....	2	D	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	D	b	D	D
6116102	Art, drama, and music schools .....	1	D	D	D	D	b	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	Educational support services .....	3	D	D	D	D	g	D	D
6117102	Educational test development and evaluation services .....	2	D	D	D	D	g	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>19</b>	<b>9 383</b>	<b>N</b>	<b>3 052</b>	<b>598</b>	<b>212</b>	<b>26.8</b>	<b>24.5</b>
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	13	D	N	D	D	c	D	D
61169	All other schools and instruction .....	4	D	N	D	D	b	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. For definitions and hierarchy of 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.]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KEOKUK-FORT MADISON, IA-MO MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	b	D	D
611	Educational services .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	b	D	D
611	Educational services .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
<b>MASON CITY, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
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	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>MUSCATINE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>OSKALOOSA, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>OTTUMWA, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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. 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]

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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SPIRIT LAKE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
<b>STORM LAKE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
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	a	D	D
61151	Technical and trade schools .....	3	D	N	D	D	a	D	D
61151 1	Beauty and cosmetology schools .....	2	D	N	D	D	a	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	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	5	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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
61151 1	Beauty and cosmetology schools .....	2	D	N	D	D	a	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	a	D	D

<sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.

<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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.

**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.]

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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ALLAMAKEE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>APPANOOSE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>BLACK HAWK</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	18	D	N	D	D	b	D	D
611	Educational services .....	18	D	N	D	D	b	D	D
6115	Technical and trade schools .....	3	D	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	a	D	D
6116	Other schools and instruction .....	12	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	4	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
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	a	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	a	D	D
	<b>BOONE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>BREMER</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>BUCHANAN</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Counties: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BUENA VISTA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>CALHOUN</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>CARROLL</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>CASS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>CERRO GORDO</b>									
<b>ALL ESTABLISHMENTS</b>									
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	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>CLINTON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	b	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CRAWFORD</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>DALLAS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	7	D	N	D	D	a	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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	7	D	N	D	D	a	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
<b>DAVIS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>DES MOINES</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	N	D	D	a	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
<b>DICKINSON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DUBUQUE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
<b>EMMET</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>FAYETTE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FREMONT</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HAMILTON</b>									
<b>ALL ESTABLISHMENTS</b>									
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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
<b>HARRISON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>HENRY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>HOWARD</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>HUMBOLDT</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>IOWA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JASPER</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>JEFFERSON</b>									
<b>ALL ESTABLISHMENTS</b>									
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	a	D	D
61171	Educational support services .....	3	D	N	D	D	a	D	D
611710	Educational support services .....	3	D	N	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	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	Educational support services .....	1	D	D	D	D	a	D	D
611710	Educational support services .....	1	D	D	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	5	D	N	D	D	a	D	D
611	Educational services .....	5	D	N	D	D	a	D	D
<b>JOHNSON</b>									
<b>ALL ESTABLISHMENTS</b>									
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116102	Art, drama, and music schools .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	4	D	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	Educational support services .....	5	D	N	D	D	g	D	D
611710	Educational support services .....	5	D	N	D	D	g	D	D
6117102	Educational test development and evaluation services .....	3	D	N	D	D	g	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JOHNSON—Con.</b>									
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
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	Fine arts schools .....	2	D	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	D	b	D	D
6116102	Art, drama, and music schools .....	1	D	D	D	D	b	D	D
6117	Educational support services .....	2	D	D	D	D	g	D	D
61171	Educational support services .....	2	D	D	D	D	g	D	D
611710	Educational support services .....	2	D	D	D	D	g	D	D
6117102	Educational test development and evaluation services .....	2	D	D	D	D	g	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>19</b>	<b>9 383</b>	<b>N</b>	<b>3 052</b>	<b>598</b>	<b>212</b>	<b>26.8</b>	<b>24.5</b>
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	13	D	N	D	D	c	D	D
61169	All other schools and instruction .....	4	D	N	D	D	b	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D
<b>JONES</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	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 .....	1	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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
<b>LEE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	a	D	D

See footnotes at end of table.

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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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LINN</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>34</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
611	Educational services .....	34	D	N	D	D	e	D	D
6115	Technical and trade schools .....	7	D	N	D	D	b	D	D
61151	Technical and trade schools .....	7	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	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	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	7	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	7	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>25</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	25	D	N	D	D	c	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
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D
<b>LYON</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MADISON</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MAHASKA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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**Table 3. Summary Statistics for Counties: 2002—Con.**

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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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>MARION</b>								
	<i><b>ALL ESTABLISHMENTS</b></i>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>MONONA</b>								
	<i><b>ALL ESTABLISHMENTS</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>MONTGOMERY</b>								
	<i><b>ALL ESTABLISHMENTS</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>MUSCATINE</b>								
	<i><b>ALL ESTABLISHMENTS</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>O'BRIEN</b>								
	<i><b>ALL ESTABLISHMENTS</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>PAGE</b>								
	<i><b>ALL ESTABLISHMENTS</b></i>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
	<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>								
61	Educational services .....	2	D	N	D	D	a	D	D

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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)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PLYMOUTH</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>POLK</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>91</b>	<b>33 778</b>	<b>N</b>	<b>12 696</b>	<b>2 772</b>	<b>711</b>	<b>19.2</b>	<b>3.3</b>
611	Educational services .....	91	33 778	N	12 696	2 772	711	19.2	3.3
6114	Business schools and computer and management training .....	15	D	N	D	D	c	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 .....	10	D	N	D	D	b	D	D
61151	Technical and trade schools .....	10	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	59	D	N	D	D	e	D	D
61161	Fine arts schools .....	29	D	N	D	D	c	D	D
611610	Fine arts schools .....	29	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	21	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	8	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
61169	All other schools and instruction .....	20	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	9	D	N	D	D	c	D	D
611692	Automobile driving schools .....	5	D	N	D	D	b	D	D
6117	Educational support services .....	7	D	N	D	D	b	D	D
61171	Educational support services .....	7	D	N	D	D	b	D	D
611710	Educational support services .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>25</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>66</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	66	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	14	D	N	D	D	c	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	Technical and trade schools .....	6	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>POLK—Con.</b>								
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.</b>								
<b>61</b>	<b>Educational services—Con.</b>								
611	Educational services—Con.								
6116	Other schools and instruction .....	41	D	N	D	D	e	D	D
61161	Fine arts schools .....	23	D	N	D	D	c	D	D
611610	Fine arts schools .....	23	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	18	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	5	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
61169	All other schools and instruction .....	11	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	7	D	N	D	D	c	D	D
611692	Automobile driving schools .....	3	D	N	D	D	b	D	D
	<b>POTTAWATTAMIE</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	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 .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	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 .....	1	D	N	D	D	a	D	D
	<b>POWESHIEK</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>RINGGOLD</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>SAC</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SCOTT</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>22</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	22	D	N	D	D	c	D	D
6115	Technical and trade schools .....	4	D	N	D	D	b	D	D
61151	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	3	D	N	D	D	b	D	D
6116	Other schools and instruction .....	18	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>20</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	20	D	N	D	D	c	D	D
6115	Technical and trade schools .....	4	D	N	D	D	b	D	D
61151	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	3	D	N	D	D	b	D	D
6116	Other schools and instruction .....	16	D	N	D	D	b	D	D
<b>SIOUX</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>STORY</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Counties: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>TAMA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>UNION</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WAPELLO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WARREN</b>								
	<b>ALL ESTABLISHMENTS</b>								
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	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	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WASHINGTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WEBSTER</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	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 .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	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 .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.



**Table 3. Summary Statistics for Counties: 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. 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	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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WINNEBAGO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WINNESHIEK</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WOODBURY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D

<sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.

<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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.

**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.]

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ADEL</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ALTOONA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>AMES</b>								
	<b>ALL ESTABLISHMENTS</b>								
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	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	9	D	N	D	D	c	D	D
611	Educational services .....	9	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
	<b>ANKENY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	5	D	N	D	D	a	D	D
611	Educational services .....	5	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ATLANTIC</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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.]

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BETTENDORF</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	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
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	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
	<b>BLOOMFIELD</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>BOONE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
	<b>BURLINGTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>CARLISLE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
	<b>CARLISLE (PART - WARREN COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
	<b>CARROLL</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 2002—Con.**

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CARTER LAKE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>CEDAR FALLS</b>									
<b>ALL ESTABLISHMENTS</b>									
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>CEDAR RAPIDS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	20	D	N	D	D	c	D	D
611	Educational services .....	20	D	N	D	D	c	D	D
6115	Technical and trade schools .....	4	D	N	D	D	b	D	D
61151	Technical and trade schools .....	4	D	N	D	D	b	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
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	6	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	3	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
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	a	D	D
61151	Technical and trade schools .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	14	D	N	D	D	c	D	D
611	Educational services .....	14	D	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	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	10	D	N	D	D	c	D	D
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	6	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	2	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	2	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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.]

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CENTERVILLE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>CLARINDA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>CLEAR LAKE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>CLINTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>CLIVE</b>								
	<b>ALL ESTABLISHMENTS</b>								
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
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	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	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
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

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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.]

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLIVE (PART - POLK COUNTY)</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>3 972</b>	<b>N</b>	<b>1 429</b>	<b>305</b>	<b>101</b>	<b>14.6</b>	<b>3.2</b>
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
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	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	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
<b>CORALVILLE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
<b>COUNCIL BLUFFS</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 2002—Con.**

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CRESCO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>CRESTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>DAVENPORT</b>								
	<b>ALL ESTABLISHMENTS</b>								
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	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	3	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
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	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	3	D	N	D	D	b	D	D
	<b>DECORAH</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>DENISON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>34</b>	<b>9 174</b>	<b>N</b>	<b>3 259</b>	<b>782</b>	<b>193</b>	<b>29.6</b>	<b>2.9</b>
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	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals') .....	8	D	N	D	D	b	D	D
61169	All other schools and instruction .....	10	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	14	D	D	D	D	b	D	D
6116	Other schools and instruction .....	10	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>20</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	20	D	N	D	D	c	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	Fine arts schools .....	7	D	N	D	D	b	D	D
611610	Fine arts schools .....	7	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals') .....	6	D	N	D	D	b	D	D
<b>DE WITT</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>DUBUQUE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D

See footnotes at end of table.



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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ELDRIDGE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTHERVILLE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
611	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	D	a	D	D
<b>FAIRFIELD</b>									
<b>ALL ESTABLISHMENTS</b>									
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	a	D	D
61171	Educational support services .....	3	D	N	D	D	a	D	D
611710	Educational support services .....	3	D	N	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	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	Educational support services .....	1	D	D	D	D	a	D	D
611710	Educational support services .....	1	D	D	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
<b>FORT DODGE</b>									
<b>ALL ESTABLISHMENTS</b>									
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
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FORT MADISON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	b	D	D
611	Educational services .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	b	D	D
611	Educational services .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>GRINNELL</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	b	D	D
611	Educational services .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>HIAWATHA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	b	D	D
611	Educational services .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	N	D	D	b	D	D
611	Educational services .....	3	D	N	D	D	b	D	D
<b>INDEPENDENCE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>INDIANOLA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>IOWA CITY</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>18</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	13	D	N	D	D	c	D	D
61161	Fine arts schools .....	4	D	N	D	D	b	D	D
611610	Fine arts schools .....	4	D	N	D	D	b	D	D
6116102	Art, drama, and music schools .....	2	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 .....	2	D	N	D	D	b	D	D
6117	Educational support services .....	3	D	N	D	D	g	D	D
61171	Educational support services .....	3	D	N	D	D	g	D	D
611710	Educational support services .....	3	D	N	D	D	g	D	D
6117102	Educational test development and evaluation services .....	2	D	N	D	D	g	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
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	Fine arts schools .....	2	D	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	D	b	D	D
6116102	Art, drama, and music schools .....	1	D	D	D	D	b	D	D
6117	Educational support services .....	2	D	D	D	D	g	D	D
61171	Educational support services .....	2	D	D	D	D	g	D	D
611710	Educational support services .....	2	D	D	D	D	g	D	D
6117102	Educational test development and evaluation services .....	2	D	D	D	D	g	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>7 279</b>	<b>N</b>	<b>2 310</b>	<b>434</b>	<b>136</b>	<b>34.6</b>	<b>30.8</b>
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	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	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 .....	2	D	N	D	D	b	D	D
<b>JOHNSTON</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	N	D	D	b	D	D
<b>KEOKUK</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 2002—Con.**

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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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KNOXVILLE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>LE MARS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	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 .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	N	D	D	a	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 .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>MARION</b>									
<b>ALL ESTABLISHMENTS</b>									
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
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
<b>MASON CITY</b>									
<b>ALL ESTABLISHMENTS</b>									
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	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

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**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>MONTICELLO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	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	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	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	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>MOUNT PLEASANT</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>MUSCATINE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>NEVADA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>NORTH LIBERTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>NORWALK</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>OELWEIN</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
	<b>ONAWA</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>OSKALOOSA</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>OTTUMWA</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>PELLA</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>PLEASANT HILL</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	b	D	D
611	Educational services .....	1	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	b	D	D
611	Educational services .....	1	D	N	D	D	b	D	D
	<b>ROCK VALLEY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>SHELDON</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SHELDON (PART - O'BRIEN COUNTY)</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SHENANDOAH</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SHENANDOAH (PART - PAGE COUNTY)</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SIOUX CENTER</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>SIOUX CITY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>SIoux CITY (PART - WOODBURY COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D
	<b>SPIRIT LAKE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>STORM LAKE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>URBANDALE</b>								
	<b>ALL ESTABLISHMENTS</b>								
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	8	D	N	D	D	c	D	D
61161	Fine arts schools .....	5	D	N	D	D	b	D	D
611610	Fine arts schools .....	5	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals') .....	4	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	8	D	N	D	D	c	D	D
61161	Fine arts schools .....	5	D	N	D	D	b	D	D
611610	Fine arts schools .....	5	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals') .....	4	D	N	D	D	b	D	D

See footnotes at end of table.



**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>URBANDALE (PART - POLK COUNTY)</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>4 922</b>	<b>N</b>	<b>1 733</b>	<b>290</b>	<b>137</b>	<b>8.1</b>	<b>1.0</b>
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	8	D	N	D	D	c	D	D
61161	Fine arts schools .....	5	D	N	D	D	b	D	D
611610	Fine arts schools .....	5	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>4 922</b>	<b>N</b>	<b>1 733</b>	<b>290</b>	<b>137</b>	<b>8.1</b>	<b>1.0</b>
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	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	8	D	N	D	D	c	D	D
61161	Fine arts schools .....	5	D	N	D	D	b	D	D
611610	Fine arts schools .....	5	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	4	D	N	D	D	b	D	D
<b>WATERLOO</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
<b>WAUKEE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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 .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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 .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WAVERLY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WEST BURLINGTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WEST DES MOINES</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	15	D	N	D	D	c	D	D
611	Educational services .....	15	D	N	D	D	c	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
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	12	D	N	D	D	c	D	D
611	Educational services .....	12	D	N	D	D	c	D	D
6114	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
	<b>WEST DES MOINES (PART - POLK COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	15	D	N	D	D	c	D	D
611	Educational services .....	15	D	N	D	D	c	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
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WEST DES MOINES (PART - POLK COUNTY)—Con.</b>								
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	12	D	N	D	D	c	D	D
611	Educational services .....	12	D	N	D	D	c	D	D
6114	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
	<b>WILLIAMSBURG</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WINDSOR HEIGHTS</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	b	D	D
	<b>WINTERSET</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF ALLAMAKEE COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF BLACK HAWK COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF BUENA VISTA COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
611	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
611	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF CALHOUN COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF CLINTON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF DALLAS COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF DICKINSON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF DUBUQUE COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF FAYETTE COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF FREMONT COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF HAMILTON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
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
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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
<b>BALANCE OF HARRISON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>BALANCE OF HUMBOLDT COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>BALANCE OF JASPER COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>BALANCE OF JEFFERSON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>BALANCE OF JOHNSON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF JONES COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
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	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
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	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
<b>BALANCE OF LINN COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	b	D	D
611	Educational services .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	b	D	D
611	Educational services .....	4	D	N	D	D	b	D	D
<b>BALANCE OF LYON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>BALANCE OF MONTGOMERY COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>BALANCE OF PLYMOUTH COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF POLK COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	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	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	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
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF POTTAWATTAMIE COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF RINGGOLD COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF SAC COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF SCOTT COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF TAMA COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Places: 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. 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	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)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WARREN COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
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	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	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	a	D	D
<b>BALANCE OF WASHINGTON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>BALANCE OF WEBSTER COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>BALANCE OF WINNEBAGO COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D

<sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.

<sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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.



# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of members of professional service organizations or associations that operate under state professional corporation statutes and file a corporate federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the IRS on Form 941.

### **ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 2002.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoe-shine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **EXPENSES**

Expenses include payroll, employee benefits, payroll taxes, interest and rent expenses; cost of supplies used for operation; cost of merchandise sold; depreciation expenses; fundraising expenses; contracted or purchased services; and other expenses charged to operations during 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent

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or other chapters of the same organization; income taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; and, for fund-raising organizations, funds transferred to charities and other organizations.

### **FIRST-QUARTER PAYROLL**

Represents payroll paid to persons employed at any time during the quarter January to March 2002.

### **PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consist of full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations, and salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **RECEIPTS/REVENUE**

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; the total value of service contracts; market value of compensation received in lieu of cash; amounts received for work subcontracted to others; and dues and assessments from members and affiliates. Receipts from services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from federal income tax). Includes receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members

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and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). Receipts from taxable business activities of firms exempt from federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **61 EDUCATIONAL SERVICES**

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

### **611 EDUCATIONAL SERVICES**

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector, if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

### **6114 BUSINESS SCHOOLS AND COMPUTER AND MANAGEMENT TRAINING**

This industry group includes establishments classified in the following industries: 61141 Business and Secretarial Schools, 61142 Computer Training, and 61143 Professional and Management Development Training.

### **61141 BUSINESS AND SECRETARIAL SCHOOLS**

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

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## **611410 BUSINESS AND SECRETARIAL SCHOOLS**

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

## **61142 COMPUTER TRAINING**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management.

## **611420 COMPUTER TRAINING**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management.

## **61143 PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers.

## **611430 PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers.

## **6115 TECHNICAL AND TRADE SCHOOLS**

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

## **61151 TECHNICAL AND TRADE SCHOOLS**

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

## **611511 BEAUTY AND COSMETOLOGY SCHOOLS**

This industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

## **611512 FLIGHT TRAINING**

This industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

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### **611513 APPRENTICESHIP TRAINING**

This industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training, as well as course work.

### **611519 OTHER TECHNICAL AND TRADE SCHOOLS**

This industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

### **6115191 TECHNICAL AND TRADE SCHOOLS (EXCEPT COMPUTER REPAIR AND TRUCK DRIVING SCHOOLS)**

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

### **6115192 COMPUTER REPAIR TRAINING**

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

### **6115193 TRUCK DRIVING SCHOOLS**

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

### **6116 OTHER SCHOOLS AND INSTRUCTION**

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

### **61161 FINE ARTS SCHOOLS**

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

### **611610 FINE ARTS SCHOOLS**

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

### **6116101 DANCE SCHOOLS (INCLUDING CHILDREN'S AND PROFESSIONALS')**

Establishments primarily engaged in teaching dance to children and adults.

### **6116102 ART, DRAMA, AND MUSIC SCHOOLS**

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

### **61162 SPORTS AND RECREATION INSTRUCTION**

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

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### **611620 SPORTS AND RECREATION INSTRUCTION**

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

### **61163 LANGUAGE SCHOOLS**

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

### **611630 LANGUAGE SCHOOLS**

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

### **61169 ALL OTHER SCHOOLS AND INSTRUCTION**

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

### **611691 EXAM PREPARATION AND TUTORING**

This industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

### **611692 AUTOMOBILE DRIVING SCHOOLS**

This industry comprises establishments primarily engaged in offering automobile driving instruction.

### **611699 ALL OTHER MISCELLANEOUS SCHOOLS AND INSTRUCTION**

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

### **6117 EDUCATIONAL SUPPORT SERVICES**

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

### **61171 EDUCATIONAL SUPPORT SERVICES**

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

### **611710 EDUCATIONAL SUPPORT SERVICES**

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

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**6117101 EDUCATIONAL SUPPORT SERVICES (EXCEPT TEST DEVELOPMENT AND EVALUATION SERVICES)**

Establishments primarily engaged in providing noninstructional services that support educational processes or systems, such as educational counseling, educational curriculum development, and student exchange programs.

**6117102 EDUCATIONAL TEST DEVELOPMENT AND EVALUATION SERVICES**

Establishments primarily engaged in providing educational test development and evaluation services.



# Appendix C.

## Methodology

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### SOURCES OF THE DATA

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

1. Establishments sent a report form:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff. (The term “employers” refers to firms with one or more paid employees at any time during 2002 as shown in the active administrative records of other federal agencies.)
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff in classifications for which specialized data precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
2. Establishments not sent a report form:
  - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers were derived or estimated from administrative records of other federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to federal income tax with no paid employees during 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at [help.econ.census.gov/econhelp/resources/](http://help.econ.census.gov/econhelp/resources/).

A more detailed examination of census methodology is presented in the *History of the Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at [www.census.gov/epcd/naics02/](http://www.census.gov/epcd/naics02/) identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

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The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
2. Establishments without a report form:
  - a. Small employers not sent a form were, where possible, classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1997 Economic Census. Otherwise, the classification was obtained from administrative records of other federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other federal agencies.

### **METHOD OF ASSIGNING TAX STATUS**

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census report form. Establishments that indicated that all or part of their income was exempt from federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments without a report form, the tax status classification was based on administrative records of other federal agencies.

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

### **RELIABILITY OF DATA**

All data compiled in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- inability to identify all cases in the actual universe;
- definition and classification difficulties;
- differences in the interpretation of questions;
- errors in recording or coding the data obtained; and
- other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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The Census Bureau obtains limited information extracted from administrative records of other federal agencies, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

Key tables in this report include a column for “Percent of receipts/revenue from administrative records.” This includes receipts/revenue information obtained from administrative records of other federal agencies. The “Percent of receipts/revenue estimated” includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

### **TREATMENT OF NONRESPONSE**

Census report forms included two different types of inquiries, “basic” and “industry-specific.” Data for the basic inquiries, which include location, kind of business or operation, receipts/revenue, payroll, and number of employees, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report form, were available only from establishments responding to those inquiries.

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

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

### **DISCLOSURE**

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at [www.census.gov/epcd/ec02/disclosure.htm](http://www.census.gov/epcd/ec02/disclosure.htm).

# Appendix D.

## Geographic Notes

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### IOWA

**Audubon** is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Audubon County.

**Carlisle** is in Polk and Warren Counties.

**Clive** is in Dallas and Polk Counties.

**Dyersville** is in Delaware and Dubuque Counties.

**Forest City** is in Hancock and Winnebago Counties.

**Grimes** is in Dallas and Polk Counties.

**Madrid** is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Boone County.

**Marengo** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Iowa County.

**Sac City** is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Sac County.

**Sheldon** is in O'Brien and Sioux Counties.

**Shenandoah** is in Fremont and Page Counties.

**Sioux City** is in Plymouth and Woodbury Counties; it annexed into Plymouth County in August 1997. This change deletes territory from the Balance of Plymouth County.

**Toledo** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Tama County.

**Urbandale** is in Dallas and Polk Counties.

**West Des Moines** is in Dallas and Polk Counties.

**Williamsburg** is now tabulated separately due to a population increase. This change deletes territory from the Balance of Iowa County.

**Wilton** is in Cedar and Muscatine Counties.

**Balance of Audubon County** includes Audubon, which is no longer tabulated separately due to a population decrease.

**Balance of Boone County** includes Madrid, which is no longer tabulated separately due to a population decrease.

**Balance of Iowa County** no longer includes Marengo and Williamsburg, which are tabulated separately due to a population increase.

**Balance of Plymouth County** lost territory due to the annexation of Sioux City into the county.

**Balance of Sac County** includes Sac City, which is no longer tabulated separately due to a population decrease.

**Balance of Tama County** no longer includes Toledo, which is tabulated separately due to a population increase.

# Appendix E.

## Metropolitan and Micropolitan Statistical Areas

### **AMES-BOONE, IA COMBINED STATISTICAL AREA**

#### **Ames, IA Metropolitan Statistical Area**

Story County, IA

#### **Boone, IA Micropolitan Statistical Area**

Boone County, IA

### **DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA**

#### **Des Moines, IA Metropolitan Statistical Area**

Dallas County, IA

Guthrie County, IA

Madison County, IA

Polk County, IA

Warren County, IA

#### **Newton, IA Micropolitan Statistical Area**

Jasper County, IA

### **OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA**

#### **Fremont, NE Micropolitan Statistical Area**

Dodge County, NE

#### **Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area**

Harrison County, IA

Mills County, IA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Saunders County, NE

Washington County, NE

### **SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA**

#### **Sioux City, IA-NE-SD Metropolitan Statistical Area**

Woodbury County, IA

Dakota County, NE

Dixon County, NE

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Union County, SD

**Vermillion, SD Micropolitan Statistical Area**

Clay County, SD

**BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA**

Henderson County, IL

Des Moines County, IA

**CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA**

Benton County, IA

Jones County, IA

Linn County, IA

**CLINTON, IA MICROPOLITAN STATISTICAL AREA**

Clinton County, IA

**DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA**

Henry County, IL

Mercer County, IL

Rock Island County, IL

Scott County, IA

**DUBUQUE, IA METROPOLITAN STATISTICAL AREA**

Dubuque County, IA

**FORT DODGE, IA MICROPOLITAN STATISTICAL AREA**

Webster County, IA

**IOWA CITY, IA METROPOLITAN STATISTICAL AREA**

Johnson County, IA

Washington County, IA

**KEOKUK-FORT MADISON, IA-MO MICROPOLITAN STATISTICAL AREA**

Lee County, IA

Clark County, MO

**MARSHALLTOWN, IA MICROPOLITAN STATISTICAL AREA**

Marshall County, IA

**MASON CITY, IA MICROPOLITAN STATISTICAL AREA**

Cerro Gordo County, IA

Worth County, IA

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**MUSCATINE, IA MICROPOLITAN STATISTICAL AREA**

Louisa County, IA

Muscatine County, IA

**OSKALOOSA, IA MICROPOLITAN STATISTICAL AREA**

Mahaska County, IA

**OTTUMWA, IA MICROPOLITAN STATISTICAL AREA**

Wapello County, IA

**SPENCER, IA MICROPOLITAN STATISTICAL AREA**

Clay County, IA

**SPIRIT LAKE, IA MICROPOLITAN STATISTICAL AREA**

Dickinson County, IA

**STORM LAKE, IA MICROPOLITAN STATISTICAL AREA**

Buena Vista County, IA

**WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA**

Black Hawk County, IA

Bremer County, IA

Grundy County, IA

