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2002 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

- Policymaking agencies of the federal government use the data to monitor economic activity and 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).

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) 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

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. 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.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment, in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

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 tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve arts, entertainment, and recreation 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.

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 are three reports, each covering a group of related industries. The reports present, 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.

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. 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.
 - 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.

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.

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.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, 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.

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.

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
–	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.]

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 ¹	Estimated ²
IOWA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1 347	1 229 803	N	294 930	63 915	20 440	10.8	6.2
711	Performing arts, spectator sports, and related industries	276	411 927	N	76 691	17 053	4 876	4.3	.9
7111	Performing arts companies	55	20 775	N	7 246	1 794	650	18.1	.7
71111	Theater companies and dinner theaters	28	11 709	N	3 428	780	241	25.2	1.0
711110	Theater companies and dinner theaters	28	11 709	N	3 428	780	241	25.2	1.0
7111101	Opera companies	1	D	N	D	D	a	D	D
7111102	Theater companies	24	8 833	N	2 726	614	174	33.3	.7
7111103	Dinner theaters	3	D	N	D	D	b	D	D
71112	Dance companies	2	D	N	D	D	a	D	D
711120	Dance companies	2	D	N	D	D	a	D	D
71113	Musical groups and artists	24	D	N	D	D	e	D	D
711130	Musical groups and artists	24	D	N	D	D	e	D	D
7111301	Symphony orchestras and chamber music organizations	10	6 983	N	3 191	877	366	—	—
7111309	Other music groups and artists	14	D	N	D	D	b	D	D
71119	Other performing arts companies	1	D	N	D	D	a	D	D
711190	Other performing arts companies	1	D	N	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	N	D	D	a	D	D
7112	Spectator sports	59	322 873	N	57 588	12 591	3 041	1.8	.2
71121	Spectator sports	59	322 873	N	57 588	12 591	3 041	1.8	.2
711211	Sports teams and clubs	12	15 096	N	3 363	766	217	14.0	.6
7112111	Football clubs	2	D	N	D	D	b	D	D
7112112	Baseball clubs	6	10 211	N	2 439	547	156	—	—
7112119	Other professional sports teams and clubs	4	D	N	D	D	b	D	D
711212	Racetracks	19	300 583	N	52 905	11 544	2 737	.9	.1
7112121	Dog racetrack operation	2	D	N	D	D	g	D	D
7112122	Auto racetrack operation	16	D	N	D	D	c	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
711219	Other spectator sports	28	7 194	N	1 320	281	87	15.8	4.1
7112191	Professional athletes	1	D	N	D	D	a	D	D
7112192	Racing (except racetrack operation)	27	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	88	60 042	N	9 669	1 977	1 001	10.1	2.4
71131	Promoters of performing arts, sports, and similar events with facilities	32	27 197	N	5 382	1 205	835	1.6	—
711310	Promoters of performing arts, sports, and similar events with facilities	32	27 197	N	5 382	1 205	835	1.6	—
71132	Promoters of performing arts, sports, and similar events without facilities	56	32 845	N	4 287	772	166	17.1	4.4
711320	Promoters of performing arts, sports, and similar events without facilities	56	32 845	N	4 287	772	166	17.1	4.4
7114	Agents and managers for artists, athletes, entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
71141	Agents and managers for artists, athletes, entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
711410	Agents and managers for artists, athletes, entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
7115	Independent artists, writers, and performers	69	7 107	N	1 904	477	165	26.7	12.8
71151	Independent artists, writers, and performers	69	7 107	N	1 904	477	165	26.7	12.8
711510	Independent artists, writers, and performers	69	7 107	N	1 904	477	165	26.7	12.8
712	Museums, historical sites, and similar institutions ..	111	52 641	N	15 023	3 451	840	2.9	5.5
7121	Museums, historical sites, and similar institutions	111	52 641	N	15 023	3 451	840	2.9	5.5
71211	Museums	82	46 572	N	13 043	3 005	739	2.0	5.8
712110	Museums	82	46 572	N	13 043	3 005	739	2.0	5.8
71212	Historical sites	18	4 247	N	1 188	269	62	8.5	4.5
712120	Historical sites	18	4 247	N	1 188	269	62	8.5	4.5
71213	Zoos and botanical gardens	6	D	N	D	D	b	D	D
712130	Zoos and botanical gardens	6	D	N	D	D	b	D	D
71219	Nature parks and other similar institutions	5	D	N	D	D	a	D	D
712190	Nature parks and other similar institutions	5	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ..	960	765 235	N	203 216	43 411	14 724	14.9	9.1
7131	Amusement parks and arcades	27	24 916	N	6 827	749	242	7.5	3.1
71311	Amusement and theme parks	5	19 528	N	5 506	486	89	—	2.7
713110	Amusement and theme parks	5	19 528	N	5 506	486	89	—	2.7
7131101	Waterparks	4	D	N	D	D	b	D	D
7131102	Amusement parks (except waterparks)	1	D	N	D	D	b	D	D
71312	Amusement arcades	22	5 388	N	1 321	263	153	34.7	4.5
713120	Amusement arcades	22	5 388	N	1 321	263	153	34.7	4.5
7132	Gambling industries	13	392 190	N	87 114	20 363	4 834	.1	12.4
71321	Casinos (except casino hotels)	9	391 073	N	86 730	20 280	4 813	—	12.4
713210	Casinos (except casino hotels)	9	391 073	N	86 730	20 280	4 813	—	12.4
71329	Other gambling industries	4	1 117	N	384	83	21	34.1	—
713290	Other gambling industries	4	1 117	N	384	83	21	34.1	—
7132902	Lottery, bingo, bookie, and other betting operation	4	1 117	N	384	83	21	34.1	—

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.]

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 ¹	Estimated ²
IOWA—Con.									
ALL ESTABLISHMENTS—Con.									
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries—Con.								
7139	Other amusement and recreation services	920	348 129	N	109 275	22 299	9 648	32.1	5.7
71391	Golf courses and country clubs	326	155 899	N	57 004	9 583	3 258	32.4	6.4
713910	Golf courses and country clubs	326	155 899	N	57 004	9 583	3 258	32.4	6.4
71392	Skiing facilities	4	2 782	N	929	508	240	—	—
713920	Skiing facilities	4	2 782	N	929	508	240	—	—
71393	Marinas	30	24 071	N	3 789	574	160	23.9	1.2
713930	Marinas	30	24 071	N	3 789	574	160	23.9	1.2
71394	Fitness and recreational sports centers	254	72 543	N	25 294	6 043	3 706	33.7	6.7
713940	Fitness and recreational sports centers	254	72 543	N	25 294	6 043	3 706	33.7	6.7
7139404	Ice skating rinks	4	D	N	D	D	c	D	D
7139405	Roller skating rinks	32	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	218	65 006	N	22 776	5 423	3 213	34.1	7.2
71395	Bowling centers	159	49 617	N	12 995	3 532	1 655	37.7	5.7
713950	Bowling centers	159	49 617	N	12 995	3 532	1 655	37.7	5.7
71399	All other amusement and recreation industries	147	43 217	N	9 264	2 059	629	28.7	4.6
713990	All other amusement and recreation industries	147	43 217	N	9 264	2 059	629	28.7	4.6
7139901	Dance halls	10	2 401	N	471	172	96	61.3	12.8
7139902	Concession operators of amusement devices and rides	12	3 411	N	671	114	46	12.2	16.2
7139904	Miniature golf courses	19	4 754	N	1 709	250	65	14.1	7.9
7139905	Coin-operated amusement devices (except slot machine operation)	35	21 390	N	4 048	991	195	22.3	.9
7139908	All other miscellaneous amusement and recreation services	71	11 261	N	2 365	532	227	45.2	5.2
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	459	214 842	198 152	71 672	14 656	5 669	19.0	5.1
711	Performing arts, spectator sports, and related industries	108	50 161	45 976	12 014	2 816	1 402	11.2	3.0
7111	Performing arts companies	38	D	D	D	D	f	D	D
71111	Theater companies and dinner theaters	20	D	D	D	D	c	D	D
711110	Theater companies and dinner theaters	20	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7111102	Theater companies	19	D	D	D	D	c	D	D
71112	Dance companies	2	D	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	D	a	D	D
71113	Musical groups and artists	16	D	D	D	D	e	D	D
711130	Musical groups and artists	16	D	D	D	D	e	D	D
7111301	Symphony orchestras and chamber music organizations	10	6 983	6 150	3 191	877	366	—	—
7111309	Other music groups and artists	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	70	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	28	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	28	D	D	D	D	f	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	42	10 239	7 939	1 299	218	85	43.7	14.0
711320	Promoters of performing arts, sports, and similar events without facilities	42	10 239	7 939	1 299	218	85	43.7	14.0
712	Museums, historical sites, and similar institutions ..	103	51 780	47 467	14 864	3 422	832	2.4	5.6
7121	Museums, historical sites, and similar institutions	103	51 780	47 467	14 864	3 422	832	2.4	5.6
71211	Museums	77	D	D	D	D	f	D	D
712110	Museums	77	D	D	D	D	f	D	D
71212	Historical sites	18	4 247	7 213	1 188	269	62	8.5	4.5
712120	Historical sites	18	4 247	7 213	1 188	269	62	8.5	4.5
71213	Zoos and botanical gardens	6	D	D	D	D	b	D	D
712130	Zoos and botanical gardens	6	D	D	D	D	b	D	D
71219	Nature parks and other similar institutions	2	D	D	D	D	a	D	D
712190	Nature parks and other similar institutions ..	2	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	248	112 901	104 709	44 794	8 418	3 435	30.1	5.7
7139	Other amusement and recreation services	248	112 901	104 709	44 794	8 418	3 435	30.1	5.7
71391	Golf courses and country clubs	149	87 111	80 671	34 170	5 970	1 928	31.4	5.9
713910	Golf courses and country clubs	149	87 111	80 671	34 170	5 970	1 928	31.4	5.9
71394	Fitness and recreational sports centers	59	20 573	19 430	9 465	2 217	1 411	18.9	4.8
713940	Fitness and recreational sports centers	59	20 573	19 430	9 465	2 217	1 411	18.9	4.8
7139409	Other fitness and recreational sports centers	59	20 573	19 430	9 465	2 217	1 411	18.9	4.8
71399	All other amusement and recreation industries ..	40	5 217	4 608	1 159	231	96	51.4	6.0
713990	All other amusement and recreation industries	40	5 217	4 608	1 159	231	96	51.4	6.0
7139908	All other miscellaneous amusement and recreation services	40	5 217	4 608	1 159	231	96	51.4	6.0

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.]

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 ¹	Estimated ²
IOWA—Con.									
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	888	1 014 961	N	223 258	49 259	14 771	9.1	6.4
711	Performing arts, spectator sports, and related industries	168	361 766	N	64 677	14 237	3 474	3.3	.6
7111	Performing arts companies	17	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	8	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	8	D	N	D	D	b	D	D
7111102	Theater companies	5	D	N	D	D	a	D	D
7111103	Dinner theaters	3	D	N	D	D	b	D	D
71113	Musical groups and artists	8	1 173	N	334	65	16	9.0	—
711130	Musical groups and artists	8	1 173	N	334	65	16	9.0	—
7111309	Other music groups and artists	8	1 173	N	334	65	16	9.0	—
71119	Other performing arts companies	1	D	N	D	D	a	D	D
711190	Other performing arts companies	1	D	N	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	N	D	D	a	D	D
7112	Spectator sports	59	322 873	N	57 588	12 591	3 041	1.8	.2
71121	Spectator sports	59	322 873	N	57 588	12 591	3 041	1.8	.2
711211	Sports teams and clubs	12	15 096	N	3 363	766	217	14.0	.6
7112111	Football clubs	2	D	N	D	D	b	D	D
7112112	Baseball clubs	6	10 211	N	2 439	547	156	—	—
7112119	Other professional sports teams and clubs	4	D	N	D	D	b	D	D
711212	Racetracks	19	300 583	N	52 905	11 544	2 737	.9	.1
7112121	Dog racetrack operation	2	D	N	D	D	g	D	D
7112122	Auto racetrack operation	16	D	N	D	D	c	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
711219	Other spectator sports	28	7 194	N	1 320	281	87	15.8	4.1
7112191	Professional athletes	1	D	N	D	D	a	D	D
7112192	Racing (except racetrack operation)	27	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	18	D	N	D	D	c	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	b	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	14	22 606	N	2 988	554	81	5.1	—
711320	Promoters of performing arts, sports, and similar events without facilities	14	22 606	N	2 988	554	81	5.1	—
7114	Agents and managers for artists, athletes, entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
71141	Agents and managers for artists, athletes, entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
711410	Agents and managers for artists, athletes, entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
7115	Independent artists, writers, and performers	69	7 107	N	1 904	477	165	26.7	12.8
71151	Independent artists, writers, and performers	69	7 107	N	1 904	477	165	26.7	12.8
711510	Independent artists, writers, and performers	69	7 107	N	1 904	477	165	26.7	12.8
712	Museums, historical sites, and similar institutions	8	861	N	159	29	8	32.1	—
7121	Museums, historical sites, and similar institutions	8	861	N	159	29	8	32.1	—
71211	Museums	5	D	N	D	D	a	D	D
712110	Museums	5	D	N	D	D	a	D	D
71219	Nature parks and other similar institutions	3	D	N	D	D	a	D	D
712190	Nature parks and other similar institutions	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	712	652 334	N	158 422	34 993	11 289	12.3	9.6
7131	Amusement parks and arcades	27	24 916	N	6 827	749	242	7.5	3.1
71311	Amusement and theme parks	5	19 528	N	5 506	486	89	—	2.7
713110	Amusement and theme parks	5	19 528	N	5 506	486	89	—	2.7
7131101	Waterparks	4	D	N	D	D	b	D	D
7131102	Amusement parks (except waterparks)	1	D	N	D	D	b	D	D
71312	Amusement arcades	22	5 388	N	1 321	263	153	34.7	4.5
713120	Amusement arcades	22	5 388	N	1 321	263	153	34.7	4.5
7132	Gambling industries	13	392 190	N	87 114	20 363	4 834	.1	12.4
71321	Casinos (except casino hotels)	9	391 073	N	86 730	20 280	4 813	—	12.4
713210	Casinos (except casino hotels)	9	391 073	N	86 730	20 280	4 813	—	12.4
71329	Other gambling industries	4	1 117	N	384	83	21	34.1	—
713290	Other gambling industries	4	1 117	N	384	83	21	34.1	—
7132902	Lottery, bingo, bookie, and other betting operation	4	1 117	N	384	83	21	34.1	—

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.]

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 ¹	Estimated ²
	IOWA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries—Con.								
7139	Other amusement and recreation services	672	235 228	N	64 481	13 881	6 213	33.1	5.7
71391	Golf courses and country clubs	177	68 788	N	22 834	3 613	1 330	33.7	7.0
713910	Golf courses and country clubs	177	68 788	N	22 834	3 613	1 330	33.7	7.0
71392	Skiing facilities	4	2 782	N	929	508	240	—	—
713920	Skiing facilities	4	2 782	N	929	508	240	—	—
71393	Marinas	30	24 071	N	3 789	574	160	23.9	1.2
713930	Marinas	30	24 071	N	3 789	574	160	23.9	1.2
71394	Fitness and recreational sports centers	195	51 970	N	15 829	3 826	2 295	39.6	7.4
713940	Fitness and recreational sports centers	195	51 970	N	15 829	3 826	2 295	39.6	7.4
7139404	Ice skating rinks	4	D	N	D	D	c	D	D
7139405	Roller skating rinks	32	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	159	44 433	N	13 311	3 206	1 802	41.2	8.4
71395	Bowling centers	159	49 617	N	12 995	3 532	1 655	37.7	5.7
713950	Bowling centers	159	49 617	N	12 995	3 532	1 655	37.7	5.7
71399	All other amusement and recreation industries	107	38 000	N	8 105	1 828	533	25.6	4.4
713990	All other amusement and recreation industries	107	38 000	N	8 105	1 828	533	25.6	4.4
7139901	Dance halls	10	2 401	N	471	172	96	61.3	12.8
7139902	Concession operators of amusement devices and rides	12	3 411	N	671	114	46	12.2	16.2
7139904	Miniature golf courses	19	4 754	N	1 709	250	65	14.1	7.9
7139905	Coin-operated amusement devices (except slot machine operation)	35	21 390	N	4 048	991	195	22.3	.9
7139908	All other miscellaneous amusement and recreation services	31	6 044	N	1 206	301	131	39.9	4.4

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

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

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]

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 ¹	Estimated ²
AMES-BOONE, IA COMBINED STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	41	12 982	N	4 078	811	327	30.8	5.4
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	24	9 488	N	3 239	677	281	40.3	7.3
7139	Other amusement and recreation services	24	9 488	N	3 239	677	281	40.3	7.3
71394	Fitness and recreational sports centers	6	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	6	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	18	5 727	4 738	2 044	382	158	57.8	.2
712	Museums, historical sites, and similar institutions ..	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	8	D	D	D	D	c	D	D
7139	Other amusement and recreation services	8	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	23	7 255	N	2 034	429	169	9.5	9.4
713	Amusement, gambling, and recreation industries ...	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	5	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	5	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	c	D	D
Ames, IA Metropolitan Statistical Area									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	26	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	4	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	16	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	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.]

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 ¹	Estimated ²
	AMES-BOONE, IA COMBINED STATISTICAL AREA—Con.								
	Boone, IA Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	216	261 302	N	74 740	14 335	4 302	9.3	2.7
711	Performing arts, spectator sports, and related industries	58	D	N	D	D	g	D	D
7111	Performing arts companies	13	9 959	N	2 549	608	247	34.3	.2
71111	Theater companies and dinner theaters	4	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters	4	D	N	D	D	c	D	D
71113	Musical groups and artists	8	D	N	D	D	c	D	D
711130	Musical groups and artists	8	D	N	D	D	c	D	D
7112	Spectator sports	11	D	N	D	D	g	D	D
71121	Spectator sports	11	D	N	D	D	g	D	D
711212	Racetracks	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	14	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	14	D	N	D	D	c	D	D
71211	Museums	11	D	N	D	D	c	D	D
712110	Museums	11	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ..	144	D	N	D	D	g	D	D
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
71311	Amusement and theme parks	2	D	N	D	D	b	D	D
713110	Amusement and theme parks	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	136	D	N	D	D	g	D	D
71391	Golf courses and country clubs	33	43 344	N	16 908	2 696	825	17.2	5.9
713910	Golf courses and country clubs	33	43 344	N	16 908	2 696	825	17.2	5.9
71394	Fitness and recreational sports centers	52	20 050	N	7 043	1 666	956	19.8	2.6
713940	Fitness and recreational sports centers	52	20 050	N	7 043	1 666	956	19.8	2.6
7139409	Other fitness and recreational sports centers	43	16 390	N	5 780	1 390	663	20.3	3.1
71395	Bowling centers	17	7 229	N	2 305	585	249	51.0	4.1
713950	Bowling centers	17	7 229	N	2 305	585	249	51.0	4.1
71399	All other amusement and recreation industries ..	32	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	32	D	N	D	D	c	D	D
7139904	Miniature golf courses	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services	14	2 948	N	531	115	40	82.1	1.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	52	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	12	D	D	D	D	f	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies and dinner theaters	2	D	D	D	D	b	D	D
711110	Theater companies and dinner theaters	2	D	D	D	D	b	D	D
71113	Musical groups and artists	5	D	D	D	D	c	D	D
711130	Musical groups and artists	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	e	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.]

NAICS code	Geographic area, tax status, and kind of business	Establishments (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 ¹	Estimated ²
	DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71	Arts, entertainment, and recreation—Con.								
712	Museums, historical sites, and similar institutions . . .	13	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	13	D	D	D	D	c	D	D
71211	Museums	10	D	D	D	D	c	D	D
712110	Museums	10	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries . . .	27	D	D	D	D	f	D	D
7139	Other amusement and recreation services	27	D	D	D	D	f	D	D
71391	Golf courses and country clubs	13	22 971	21 898	10 088	1 596	447	9.6	7.2
713910	Golf courses and country clubs	13	22 971	21 898	10 088	1 596	447	9.6	7.2
71394	Fitness and recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers	8	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers	8	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	164	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	46	D	N	D	D	g	D	D
7111	Performing arts companies	6	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
7112	Spectator sports	11	D	N	D	D	g	D	D
71121	Spectator sports	11	D	N	D	D	g	D	D
711212	Racetracks	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	117	D	N	D	D	g	D	D
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
71311	Amusement and theme parks	2	D	N	D	D	b	D	D
713110	Amusement and theme parks	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	109	D	N	D	D	g	D	D
71391	Golf courses and country clubs	20	20 373	N	6 820	1 100	378	25.9	4.4
713910	Golf courses and country clubs	20	20 373	N	6 820	1 100	378	25.9	4.4
71394	Fitness and recreational sports centers	44	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers	44	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers	35	D	N	D	D	e	D	D
71395	Bowling centers	17	7 229	N	2 305	585	249	51.0	4.1
713950	Bowling centers	17	7 229	N	2 305	585	249	51.0	4.1
71399	All other amusement and recreation industries . . .	26	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	26	D	N	D	D	c	D	D
7139904	Miniature golf courses	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services	8	D	N	D	D	b	D	D
	Des Moines, IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	204	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	57	D	N	D	D	g	D	D
7111	Performing arts companies	13	9 959	N	2 549	608	247	34.3	.2
71111	Theater companies and dinner theaters	4	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters	4	D	N	D	D	c	D	D
71113	Musical groups and artists	8	D	N	D	D	c	D	D
711130	Musical groups and artists	8	D	N	D	D	c	D	D
7112	Spectator sports	11	D	N	D	D	g	D	D
71121	Spectator sports	11	D	N	D	D	g	D	D
711212	Racetracks	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions . . .	12	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	12	D	N	D	D	c	D	D
71211	Museums	9	D	N	D	D	c	D	D
712110	Museums	9	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.]

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 ¹	Estimated ²
DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.									
Des Moines, IA Metropolitan Statistical Area—Con.									
ALL ESTABLISHMENTS—Con.									
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries . . .	135	D	N	D	D	g	D	D
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
71311	Amusement and theme parks	2	D	N	D	D	b	D	D
713110	Amusement and theme parks	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	127	D	N	D	D	g	D	D
71391	Golf courses and country clubs	28	D	N	D	D	f	D	D
713910	Golf courses and country clubs	28	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	51	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers	51	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers	43	16 390	N	5 780	1 390	663	20.3	3.1
71395	Bowling centers	14	D	N	D	D	c	D	D
713950	Bowling centers	14	D	N	D	D	c	D	D
71399	All other amusement and recreation industries	32	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	32	D	N	D	D	c	D	D
7139904	Miniature golf courses	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services	14	2 948	N	531	115	40	82.1	1.5
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	47	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	12	D	D	D	D	f	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies and dinner theaters	2	D	D	D	D	b	D	D
711110	Theater companies and dinner theaters	2	D	D	D	D	b	D	D
71113	Musical groups and artists	5	D	D	D	D	c	D	D
711130	Musical groups and artists	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions	12	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	12	D	D	D	D	c	D	D
71211	Museums	9	D	D	D	D	c	D	D
712110	Museums	9	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	23	D	D	D	D	f	D	D
7139	Other amusement and recreation services	23	D	D	D	D	f	D	D
71391	Golf courses and country clubs	9	D	D	D	D	e	D	D
713910	Golf courses and country clubs	9	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers	8	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers	8	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	157	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	45	D	N	D	D	g	D	D
7111	Performing arts companies	6	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
7112	Spectator sports	11	D	N	D	D	g	D	D
71121	Spectator sports	11	D	N	D	D	g	D	D
711212	Racetracks	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	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]

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 ¹	Estimated ²
DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.									
Des Moines, IA Metropolitan Statistical Area—Con.									
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.									
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries . . .	112	D	N	D	D	g	D	D
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
71311	Amusement and theme parks	2	D	N	D	D	b	D	D
713110	Amusement and theme parks	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	104	D	N	D	D	g	D	D
71391	Golf courses and country clubs	19	D	N	D	D	e	D	D
713910	Golf courses and country clubs	19	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	43	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers	43	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers	35	D	N	D	D	e	D	D
71395	Bowling centers	14	D	N	D	D	c	D	D
713950	Bowling centers	14	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	26	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	26	D	N	D	D	c	D	D
7139904	Miniature golf courses	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services	8	D	N	D	D	b	D	D
Newton, IA Micropolitan Statistical Area									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries . . .	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	351	404 563	N	101 678	23 114	6 853	7.7	4.0
711	Performing arts, spectator sports, and related industries	82	D	N	D	D	g	D	D
7111	Performing arts companies	19	D	N	D	D	e	D	D
71111	Theater companies and dinner theaters	9	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters	9	D	N	D	D	c	D	D
7111101	Opera companies	1	D	N	D	D	b	D	D
7111102	Theater companies	7	D	N	D	D	c	D	D
71113	Musical groups and artists	9	D	N	D	D	c	D	D
711130	Musical groups and artists	9	D	N	D	D	c	D	D
7111301	Symphony orchestras and chamber music organizations	2	D	N	D	D	b	D	D
7111309	Other music groups and artists	7	D	N	D	D	b	D	D
7112	Spectator sports	15	D	N	D	D	g	D	D
71121	Spectator sports	15	D	N	D	D	g	D	D
711212	Racetracks	6	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events	15	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	10	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	10	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	29	10 927	N	3 520	849	156	11.1	3.3
71151	Independent artists, writers, and performers . . .	29	10 927	N	3 520	849	156	11.1	3.3
711510	Independent artists, writers, and performers .	29	10 927	N	3 520	849	156	11.1	3.3

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.]

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 ¹	Estimated ²
OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.									
ALL ESTABLISHMENTS—Con.									
71	Arts, entertainment, and recreation—Con.								
712	Museums, historical sites, and similar institutions . . .	26	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	26	D	N	D	D	f	D	D
71211	Museums	17	12 258	N	5 466	1 334	251	4.0	.3
712110	Museums	17	12 258	N	5 466	1 334	251	4.0	.3
71213	Zoos and botanical gardens	3	D	N	D	D	f	D	D
712130	Zoos and botanical gardens	3	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	243	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	c	D	D
71312	Amusement arcades	7	D	N	D	D	b	D	D
713120	Amusement arcades	7	D	N	D	D	b	D	D
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	222	D	N	D	D	h	D	D
71391	Golf courses and country clubs	49	56 785	N	22 532	4 195	1 010	13.0	6.9
713910	Golf courses and country clubs	49	56 785	N	22 532	4 195	1 010	13.0	6.9
71394	Fitness and recreational sports centers	91	49 626	N	17 012	3 967	1 943	16.4	12.6
713940	Fitness and recreational sports centers	91	49 626	N	17 012	3 967	1 943	16.4	12.6
7139405	Roller skating rinks	6	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	85	D	N	D	D	g	D	D
71395	Bowling centers	30	14 133	N	3 738	1 037	378	29.6	1.8
713950	Bowling centers	30	14 133	N	3 738	1 037	378	29.6	1.8
71399	All other amusement and recreation industries . . .	46	21 552	N	3 988	1 013	230	13.6	9.4
713990	All other amusement and recreation industries	46	21 552	N	3 988	1 013	230	13.6	9.4
7139905	Coin-operated amusement devices (except slot machine operation)	11	13 701	N	2 281	614	130	2.7	1.2
7139908	All other miscellaneous amusement and recreation services	25	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	104	110 023	94 472	40 822	8 914	2 414	9.1	6.0
711	Performing arts, spectator sports, and related industries	16	D	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups and artists	4	D	D	D	D	b	D	D
711130	Musical groups and artists	4	D	D	D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions . . .	25	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	25	D	D	D	D	f	D	D
71211	Museums	17	12 258	11 887	5 466	1 334	251	4.0	.3
712110	Museums	17	12 258	11 887	5 466	1 334	251	4.0	.3
71213	Zoos and botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos and botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	63	D	D	D	D	g	D	D
7139	Other amusement and recreation services	63	D	D	D	D	g	D	D
71391	Golf courses and country clubs	15	22 116	22 660	10 268	2 053	409	13.9	1.1
713910	Golf courses and country clubs	15	22 116	22 660	10 268	2 053	409	13.9	1.1
71394	Fitness and recreational sports centers	33	19 809	17 214	7 704	1 632	860	22.9	22.2
713940	Fitness and recreational sports centers	33	19 809	17 214	7 704	1 632	860	22.9	22.2
7139409	Other fitness and recreational sports centers	33	19 809	17 214	7 704	1 632	860	22.9	22.2
71399	All other amusement and recreation industries . . .	15	D	D	D	D	b	D	D
713990	All other amusement and recreation industries	15	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	15	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]

NAICS code	Geographic area, tax status, and kind of business	Establishments (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 ¹	Estimated ²
OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.									
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	247	294 540	N	60 856	14 200	4 439	7.2	3.3
711	Performing arts, spectator sports, and related industries	66	D	N	D	D	g	D	D
7111	Performing arts companies	9	D	N	D	D	b	D	D
71113	Musical groups and artists	5	D	N	D	D	a	D	D
711130	Musical groups and artists	5	D	N	D	D	a	D	D
7111309	Other music groups and artists	5	D	N	D	D	a	D	D
7112	Spectator sports	15	D	N	D	D	g	D	D
71121	Spectator sports	15	D	N	D	D	g	D	D
711212	Racetracks	6	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	29	10 927	N	3 520	849	156	11.1	3.3
71151	Independent artists, writers, and performers	29	10 927	N	3 520	849	156	11.1	3.3
711510	Independent artists, writers, and performers	29	10 927	N	3 520	849	156	11.1	3.3
713	Amusement, gambling, and recreation industries	180	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	c	D	D
71312	Amusement arcades	7	D	N	D	D	b	D	D
713120	Amusement arcades	7	D	N	D	D	b	D	D
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	159	D	N	D	D	g	D	D
71391	Golf courses and country clubs	34	34 669	N	12 264	2 142	601	12.5	10.5
713910	Golf courses and country clubs	34	34 669	N	12 264	2 142	601	12.5	10.5
71394	Fitness and recreational sports centers	58	29 817	N	9 308	2 335	1 083	12.1	6.3
713940	Fitness and recreational sports centers	58	29 817	N	9 308	2 335	1 083	12.1	6.3
7139405	Roller skating rinks	6	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	52	D	N	D	D	f	D	D
71395	Bowling centers	30	14 133	N	3 738	1 037	378	29.6	1.8
713950	Bowling centers	30	14 133	N	3 738	1 037	378	29.6	1.8
71399	All other amusement and recreation industries	31	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	31	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	13 701	N	2 281	614	130	2.7	1.2
7139908	All other miscellaneous amusement and recreation services	10	D	N	D	D	b	D	D
Fremont, NE Micropolitan Statistical Area									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	17	5 504	N	1 452	298	120	46.3	16.3
713	Amusement, gambling, and recreation industries	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	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.]

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 ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.								
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	334	399 059	N	100 226	22 816	6 733	7.1	3.9
711	Performing arts, spectator sports, and related industries	79	D	N	D	D	g	D	D
7111	Performing arts companies	19	D	N	D	D	e	D	D
71111	Theater companies and dinner theaters	9	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters	9	D	N	D	D	c	D	D
7111101	Opera companies	1	D	N	D	D	b	D	D
7111102	Theater companies	7	D	N	D	D	c	D	D
71113	Musical groups and artists	9	D	N	D	D	c	D	D
711130	Musical groups and artists	9	D	N	D	D	c	D	D
7111301	Symphony orchestras and chamber music organizations	2	D	N	D	D	b	D	D
7111309	Other music groups and artists	7	D	N	D	D	b	D	D
7112	Spectator sports	14	D	N	D	D	g	D	D
71121	Spectator sports	14	D	N	D	D	g	D	D
711212	Racetracks	5	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events	14	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	28	D	N	D	D	c	D	D
71151	Independent artists, writers, and performers	28	D	N	D	D	c	D	D
711510	Independent artists, writers, and performers	28	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	23	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	23	D	N	D	D	f	D	D
71211	Museums	15	D	N	D	D	c	D	D
712110	Museums	15	D	N	D	D	c	D	D
71213	Zoos and botanical gardens	3	D	N	D	D	f	D	D
712130	Zoos and botanical gardens	3	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	232	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	c	D	D
71312	Amusement arcades	7	D	N	D	D	b	D	D
713120	Amusement arcades	7	D	N	D	D	b	D	D
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	211	D	N	D	D	h	D	D
71391	Golf courses and country clubs	45	D	N	D	D	f	D	D
713910	Golf courses and country clubs	45	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	90	D	N	D	D	g	D	D
713940	Fitness and recreational sports centers	90	D	N	D	D	g	D	D
7139405	Roller skating rinks	5	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	85	D	N	D	D	g	D	D
71395	Bowling centers	26	D	N	D	D	e	D	D
713950	Bowling centers	26	D	N	D	D	e	D	D
71399	All other amusement and recreation industries	44	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	44	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services	24	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	100	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	16	D	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	D	b	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups and artists	4	D	D	D	D	b	D	D
711130	Musical groups and artists	4	D	D	D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations	2	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.]

NAICS code	Geographic area, tax status, and kind of business	Establishments (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 ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.								
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71	Arts, entertainment, and recreation—Con.								
712	Museums, historical sites, and similar institutions . . .	22	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions . . .	22	D	D	D	D	f	D	D
71211	Museums	15	D	D	D	D	c	D	D
712110	Museums	15	D	D	D	D	c	D	D
71213	Zoos and botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos and botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	62	D	D	D	D	g	D	D
7139	Other amusement and recreation services	62	D	D	D	D	g	D	D
71391	Golf courses and country clubs	14	D	D	D	D	e	D	D
713910	Golf courses and country clubs	14	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers	33	19 809	17 214	7 704	1 632	860	22.9	22.2
713940	Fitness and recreational sports centers	33	19 809	17 214	7 704	1 632	860	22.9	22.2
7139409	Other fitness and recreational sports centers	33	19 809	17 214	7 704	1 632	860	22.9	22.2
71399	All other amusement and recreation industries . . .	15	D	D	D	D	b	D	D
713990	All other amusement and recreation industries . . .	15	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	15	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	234	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	63	D	N	D	D	g	D	D
7111	Performing arts companies	9	D	N	D	D	b	D	D
71113	Musical groups and artists	5	D	N	D	D	a	D	D
711130	Musical groups and artists	5	D	N	D	D	a	D	D
7111309	Other music groups and artists	5	D	N	D	D	a	D	D
7112	Spectator sports	14	D	N	D	D	g	D	D
71121	Spectator sports	14	D	N	D	D	g	D	D
711212	Racetracks	5	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events	8	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	8	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	8	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	28	D	N	D	D	c	D	D
71151	Independent artists, writers, and performers . . .	28	D	N	D	D	c	D	D
711510	Independent artists, writers, and performers . . .	28	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries . . .	170	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	c	D	D
71312	Amusement arcades	7	D	N	D	D	b	D	D
713120	Amusement arcades	7	D	N	D	D	b	D	D
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	149	95 709	N	28 375	6 346	2 210	15.1	6.1
71391	Golf courses and country clubs	31	D	N	D	D	f	D	D
713910	Golf courses and country clubs	31	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	57	D	N	D	D	g	D	D
713940	Fitness and recreational sports centers	57	D	N	D	D	g	D	D
7139405	Roller skating rinks	5	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	52	D	N	D	D	f	D	D
71395	Bowling centers	26	D	N	D	D	e	D	D
713950	Bowling centers	26	D	N	D	D	e	D	D
71399	All other amusement and recreation industries . . .	29	D	N	D	D	c	D	D
713990	All other amusement and recreation industries . . .	29	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services	9	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.]

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 ¹	Estimated ²
SIoux CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	85	126 995	N	31 638	7 302	1 680	4.4	32.3
711	Performing arts, spectator sports, and related industries	19	D	N	D	D	c	D	D
7112	Spectator sports	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports	6	3 496	N	834	205	75	13.2	—
712	Museums, historical sites, and similar institutions ..	4	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	62	D	N	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services	47	D	N	D	D	e	D	D
71391	Golf courses and country clubs	17	9 413	N	4 078	739	150	13.3	8.5
713910	Golf courses and country clubs	17	9 413	N	4 078	739	150	13.3	8.5
71394	Fitness and recreational sports centers	14	4 136	N	1 452	368	165	21.7	14.6
713940	Fitness and recreational sports centers	14	4 136	N	1 452	368	165	21.7	14.6
7139409	Other fitness and recreational sports centers	13	D	N	D	D	c	D	D
71395	Bowling centers	5	D	N	D	D	b	D	D
713950	Bowling centers	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	11	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	11	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	28	13 919	16 350	4 619	936	301	7.9	6.2
711	Performing arts, spectator sports, and related industries	7	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	4	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	17	D	D	D	D	c	D	D
7139	Other amusement and recreation services	17	D	D	D	D	c	D	D
71391	Golf courses and country clubs	11	D	D	D	D	c	D	D
713910	Golf courses and country clubs	11	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	57	113 076	N	27 019	6 366	1 379	4.0	35.6
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
7112	Spectator sports	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports	6	3 496	N	834	205	75	13.2	—
713	Amusement, gambling, and recreation industries ...	45	D	N	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services	30	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	11	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	11	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	10	3 411	N	1 162	291	142	20.3	17.7
71395	Bowling centers	5	D	N	D	D	b	D	D
713950	Bowling centers	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	8	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	8	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.

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								From administrative records ¹	Estimated ²
SIoux CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.									
Sioux City, IA-NE-SD Metropolitan Statistical Area									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	79	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	c	D	D
7112	Spectator sports	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports	6	3 496	N	834	205	75	13.2	—
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	58	D	N	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services	43	D	N	D	D	e	D	D
71391	Golf courses and country clubs	17	9 413	N	4 078	739	150	13.3	8.5
713910	Golf courses and country clubs	17	9 413	N	4 078	739	150	13.3	8.5
71394	Fitness and recreational sports centers	13	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	13	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	12	D	N	D	D	c	D	D
71395	Bowling centers	4	D	N	D	D	b	D	D
713950	Bowling centers	4	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	9	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	9	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	26	D	D	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	17	D	D	D	D	c	D	D
7139	Other amusement and recreation services	17	D	D	D	D	c	D	D
71391	Golf courses and country clubs	11	D	D	D	D	c	D	D
713910	Golf courses and country clubs	11	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	53	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
7112	Spectator sports	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports	6	3 496	N	834	205	75	13.2	—
713	Amusement, gambling, and recreation industries ...	41	D	N	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services	26	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	10	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	10	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	9	D	N	D	D	c	D	D
71395	Bowling centers	4	D	N	D	D	b	D	D
713950	Bowling centers	4	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	6	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	6	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]

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 ¹	Estimated ²
SIoux CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.									
Vermillion, SD Micropolitan Statistical Area									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	27	12 214	N	3 375	719	339	42.8	7.3
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	e	D	D
7139	Other amusement and recreation services	19	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	8	1 915	N	624	153	99	46.9	.7
713940	Fitness and recreational sports centers	8	1 915	N	624	153	99	46.9	.7
7139409	Other fitness and recreational sports centers	7	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	9	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	c	D	D
7139	Other amusement and recreation services	5	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	18	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services	14	D	N	D	D	c	D	D
CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	95	52 883	N	16 922	3 844	1 465	13.5	7.1
711	Performing arts, spectator sports, and related industries	21	16 094	N	4 632	1 022	393	7.7	1.7
7111	Performing arts companies	7	D	N	D	D	b	D	D
71113	Musical groups and artists	3	D	N	D	D	b	D	D
711130	Musical groups and artists	3	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
7113	Promoters of performing arts, sports, and similar events	7	7 313	N	1 568	369	287	11.4	.8
712	Museums, historical sites, and similar institutions	8	5 524	N	2 233	553	120	—	—
7121	Museums, historical sites, and similar institutions	8	5 524	N	2 233	553	120	—	—
71211	Museums	6	D	N	D	D	b	D	D
712110	Museums	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	66	31 265	N	10 057	2 269	952	18.8	11.1
7139	Other amusement and recreation services	63	D	N	D	D	f	D	D
71391	Golf courses and country clubs	15	13 135	N	4 958	943	308	22.9	1.4
713910	Golf courses and country clubs	15	13 135	N	4 958	943	308	22.9	1.4
71394	Fitness and recreational sports centers	25	7 835	N	2 820	747	385	11.7	37.5
713940	Fitness and recreational sports centers	25	7 835	N	2 820	747	385	11.7	37.5
7139409	Other fitness and recreational sports centers	23	D	N	D	D	e	D	D
71395	Bowling centers	12	5 588	N	1 230	343	151	13.4	4.8
713950	Bowling centers	12	5 588	N	1 230	343	151	13.4	4.8
71399	All other amusement and recreation industries	10	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	10	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]

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 ¹	Estimated ²
CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA—Con.									
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	30	26 362	25 148	9 696	2 143	668	7.5	1.9
711	Performing arts, spectator sports, and related industries	11	9 934	9 095	3 244	789	350	9.0	.5
7111	Performing arts companies	6	D	D	D	D	b	D	D
71113	Musical groups and artists	3	D	D	D	D	b	D	D
711130	Musical groups and artists	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	8	5 524	5 488	2 233	553	120	—	—
7121	Museums, historical sites, and similar institutions	8	5 524	5 488	2 233	553	120	—	—
71211	Museums	6	D	D	D	D	b	D	D
712110	Museums	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ..	11	10 904	10 565	4 219	801	198	10.0	4.1
7139	Other amusement and recreation services	11	10 904	10 565	4 219	801	198	10.0	4.1
71391	Golf courses and country clubs	6	D	D	D	D	c	D	D
713910	Golf courses and country clubs	6	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	65	26 521	N	7 226	1 701	797	19.4	12.3
711	Performing arts, spectator sports, and related industries	10	6 160	N	1 388	233	43	5.7	3.6
7112	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
713	Amusement, gambling, and recreation industries ..	55	20 361	N	5 838	1 468	754	23.5	14.9
7139	Other amusement and recreation services	52	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	22	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	22	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	20	6 598	N	2 584	707	354	12.9	37.8
71395	Bowling centers	12	5 588	N	1 230	343	151	13.4	4.8
713950	Bowling centers	12	5 588	N	1 230	343	151	13.4	4.8
71399	All other amusement and recreation industries ..	8	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	8	D	N	D	D	b	D	D
CLINTON, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	25	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries ..	19	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	18	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	12	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ..	7	D	D	D	D	c	D	D
7139	Other amusement and recreation services	7	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ..	12	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	11	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]

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 ¹	Estimated ²
DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	151	157 859	N	40 646	8 236	3 525	19.0	1.9
711	Performing arts, spectator sports, and related industries	35	23 372	N	4 223	979	417	40.8	1.5
7111	Performing arts companies	9	5 089	N	1 481	376	266	1.1	.3
71111	Theater companies and dinner theaters	6	D	N	D	D	e	D	D
711110	Theater companies and dinner theaters	6	D	N	D	D	e	D	D
71113	Musical groups and artists	2	D	N	D	D	a	D	D
711130	Musical groups and artists	2	D	N	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events	8	13 805	N	1 990	461	118	59.4	.9
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	8	5 295	N	1 257	320	77	17.4	—
7121	Museums, historical sites, and similar institutions	8	5 295	N	1 257	320	77	17.4	—
71211	Museums	3	D	N	D	D	b	D	D
712110	Museums	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	108	129 192	N	35 166	6 937	3 031	15.2	2.0
7132	Gambling industries	3	71 001	N	14 718	2 632	1 313	—	—
7139	Other amusement and recreation services	101	56 463	N	19 788	4 187	1 665	33.4	4.7
71391	Golf courses and country clubs	23	24 209	N	9 299	1 541	455	21.3	4.8
713910	Golf courses and country clubs	23	24 209	N	9 299	1 541	455	21.3	4.8
71394	Fitness and recreational sports centers	35	16 609	N	6 505	1 562	855	54.2	1.6
713940	Fitness and recreational sports centers	35	16 609	N	6 505	1 562	855	54.2	1.6
7139409	Other fitness and recreational sports centers	32	D	N	D	D	f	D	D
71395	Bowling centers	16	6 551	N	1 967	503	207	37.4	3.4
713950	Bowling centers	16	6 551	N	1 967	503	207	37.4	3.4
71399	All other amusement and recreation industries ..	23	D	N	D	D	c	D	D
713990	All other amusement and recreation industries ..	23	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services	9	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	33	37 250	29 136	11 652	2 516	957	27.4	1.7
711	Performing arts, spectator sports, and related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	2	D	D	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	16	20 329	18 621	8 996	1 851	825	12.9	3.0
7139	Other amusement and recreation services	16	20 329	18 621	8 996	1 851	825	12.9	3.0
71391	Golf courses and country clubs	6	12 002	11 054	4 975	909	285	16.9	2.6
713910	Golf courses and country clubs	6	12 002	11 054	4 975	909	285	16.9	2.6
71394	Fitness and recreational sports centers	8	D	D	D	D	f	D	D
713940	Fitness and recreational sports centers	8	D	D	D	D	f	D	D
7139409	Other fitness and recreational sports centers	8	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 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 administrative records ¹	Estimated ²
DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA—Con.									
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	118	120 609	N	28 994	5 720	2 568	16.5	1.9
711	Performing arts, spectator sports, and related industries	24	D	N	D	D	e	D	D
7111	Performing arts companies	3	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters	2	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters	2	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	92	108 863	N	26 170	5 086	2 206	15.6	1.9
7132	Gambling industries	3	71 001	N	14 718	2 632	1 313	—	—
7139	Other amusement and recreation services	85	36 134	N	10 792	2 336	840	45.0	5.6
71391	Golf courses and country clubs	17	12 207	N	4 324	632	170	25.6	6.9
713910	Golf courses and country clubs	17	12 207	N	4 324	632	170	25.6	6.9
71394	Fitness and recreational sports centers	27	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	27	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	24	D	N	D	D	c	D	D
71395	Bowling centers	16	6 551	N	1 967	503	207	37.4	3.4
713950	Bowling centers	16	6 551	N	1 967	503	207	37.4	3.4
71399	All other amusement and recreation industries	21	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	21	D	N	D	D	c	D	D
DUBUQUE, IA METROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	45	127 042	N	24 892	6 035	1 553	4.2	.2
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	e	D	D
7112	Spectator sports	5	D	N	D	D	e	D	D
71121	Spectator sports	5	D	N	D	D	e	D	D
711212	Racetracks	2	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
71211	Museums	4	D	N	D	D	b	D	D
712110	Museums	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	26	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	25	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	13 908	10 761	3 227	801	256	10.8	.2
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement and recreation services	4	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	32	113 134	N	21 665	5 234	1 297	3.4	.2
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	e	D	D
7112	Spectator sports	5	D	N	D	D	e	D	D
71121	Spectator sports	5	D	N	D	D	e	D	D
711212	Racetracks	2	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	22	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	21	D	N	D	D	e	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 admini-strative records ¹	Estimated ²	
FORT DODGE, IA MICROPOLITAN STATISTICAL AREA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	17	D	N	D	D	c	D	D	
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D	
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	c	D	D	
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	7	D	D	D	D	c	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D	
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D	
IOWA CITY, IA METROPOLITAN STATISTICAL AREA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	56	20 383	N	4 842	1 057	554	22.5	2.0	
713	Amusement, gambling, and recreation industries ...	39	17 436	N	4 131	879	489	23.4	1.7	
7139	Other amusement and recreation services	37	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers	14	D	N	D	D	e	D	D	
713940	Fitness and recreational sports centers	14	D	N	D	D	e	D	D	
7139409	Other fitness and recreational sports centers	13	D	N	D	D	e	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	21	4 628	3 777	1 407	316	130	15.6	8.8	
713	Amusement, gambling, and recreation industries ...	9	D	D	D	D	b	D	D	
7139	Other amusement and recreation services	9	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	35	15 755	N	3 435	741	424	24.5	—	
713	Amusement, gambling, and recreation industries ...	30	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	28	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers	12	D	N	D	D	e	D	D	
713940	Fitness and recreational sports centers	12	D	N	D	D	e	D	D	
7139409	Other fitness and recreational sports centers	11	D	N	D	D	e	D	D	
KEOKUK-FORT MADISON, IA-MO MICROPOLITAN STATISTICAL AREA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	20	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries ...	15	D	N	D	D	e	D	D	
7132	Gambling industries	1	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	14	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	e	D	D	
7132	Gambling industries	1	D	N	D	D	e	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]

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 ¹	Estimated ²
MARSHALLTOWN, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	15	6 907	N	1 673	309	213	65.3	.9
713	Amusement, gambling, and recreation industries ...	12	6 670	N	1 625	299	209	66.1	—
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	9	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	D	N	D	D	c	D	D
MASON CITY, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	35	8 705	N	2 126	459	219	27.0	6.8
713	Amusement, gambling, and recreation industries ...	29	6 411	N	1 766	363	182	36.5	8.4
7139	Other amusement and recreation services	28	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	11	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	11	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	10	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	12	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	7	D	D	D	D	c	D	D
7139	Other amusement and recreation services	7	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	23	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	22	D	N	D	D	b	D	D
7139	Other amusement and recreation services	21	D	N	D	D	b	D	D
MUSCATINE, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	17	5 611	N	1 904	421	135	15.8	14.0
713	Amusement, gambling, and recreation industries ...	14	4 659	N	1 780	394	121	17.7	6.2
7139	Other amusement and recreation services	14	4 659	N	1 780	394	121	17.7	6.2
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	3 807	3 738	1 373	285	78	8.4	16.7
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	1 804	N	531	136	57	31.3	8.3

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]

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 ¹	Estimated ²
OSKALOOSA, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	12	3 081	N	946	195	99	50.9	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
OTTUMWA, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	11	10 256	N	2 591	579	207	1.2	10.1
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ..	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ..	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
SPENCER, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	4 630	N	1 401	252	123	2.1	—
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ..	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	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]

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 ¹	Estimated ²
SPIRIT LAKE, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	27	21 369	N	5 096	713	221	9.4	3.5
712	Museums, historical sites, and similar institutions ..	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
71211	Museums	5	D	N	D	D	b	D	D
712110	Museums	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	19	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71393	Marinas	4	D	N	D	D	b	D	D
713930	Marinas	4	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	4 135	3 855	1 046	109	23	.7	3.2
712	Museums, historical sites, and similar institutions ..	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	21	17 234	N	4 050	604	198	11.5	3.6
713	Amusement, gambling, and recreation industries ...	18	D	N	D	D	c	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71393	Marinas	4	D	N	D	D	b	D	D
713930	Marinas	4	D	N	D	D	b	D	D
STORM LAKE, IA MICROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	13	2 382	N	486	120	45	20.5	14.9
7139	Other amusement and recreation services	13	2 382	N	486	120	45	20.5	14.9
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	66	26 398	N	7 208	1 731	525	34.1	6.4
711	Performing arts, spectator sports, and related industries	16	3 890	N	1 250	451	90	9.2	15.8
712	Museums, historical sites, and similar institutions ..	6	1 912	N	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	N	777	205	40	—	9.0

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.]

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 ¹	Estimated ²
WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA—Con.									
ALL ESTABLISHMENTS—Con.									
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries . . .	44	20 596	N	5 181	1 075	395	42.0	4.4
7139	Other amusement and recreation services	42	D	N	D	D	e	D	D
71391	Golf courses and country clubs	14	6 487	N	2 268	457	143	42.2	9.7
713910	Golf courses and country clubs	14	6 487	N	2 268	457	143	42.2	9.7
71394	Fitness and recreational sports centers	14	5 909	N	918	178	96	84.3	3.6
713940	Fitness and recreational sports centers	14	5 909	N	918	178	96	84.3	3.6
7139409	Other fitness and recreational sports centers	11	D	N	D	D	b	D	D
71395	Bowling centers	5	3 127	N	893	242	110	—	—
713950	Bowling centers	5	3 127	N	893	242	110	—	—
71399	All other amusement and recreation industries .	8	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	8	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	26	8 748	8 875	3 259	675	221	22.5	3.4
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions . .	6	1 912	2 255	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	2 255	777	205	40	—	9.0
713	Amusement, gambling, and recreation industries . . .	14	D	D	D	D	c	D	D
7139	Other amusement and recreation services	14	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	40	17 650	N	3 949	1 056	304	39.9	7.9
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries . . .	30	D	N	D	D	e	D	D
7139	Other amusement and recreation services	28	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	10	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	10	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	b	D	D
71395	Bowling centers	5	3 127	N	893	242	110	—	—
713950	Bowling centers	5	3 127	N	893	242	110	—	—
71399	All other amusement and recreation industries .	5	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	5	D	N	D	D	b	D	D

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

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

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]

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 ¹	Estimated ²
	ADAIR								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	7	861	N	245	50	21	70.4	4.2
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ADAMS								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	1 383	N	208	35	19	8.0	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ALLAMAKEE								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	5	722	N	151	19	10	62.7	2.2
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	APPANOOSE								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	1 240	N	342	54	8	84.8	.4
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	AUDUBON								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	395	N	78	15	7	24.1	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	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]

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 ¹	Estimated ²
BENTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	2 195	N	597	110	77	64.7	1.4
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	2 195	N	597	110	77	64.7	1.4
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
BLACK HAWK									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	47	22 931	N	6 187	1 464	450	33.6	4.4
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions ...	6	1 912	N	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	N	777	205	40	—	9.0
713	Amusement, gambling, and recreation industries ...	30	D	N	D	D	e	D	D
7139	Other amusement and recreation services	28	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	13	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	13	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	10	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ...	7	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	7	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	20	7 795	8 099	3 008	631	199	17.2	3.8
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ...	6	1 912	2 255	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	2 255	777	205	40	—	9.0
713	Amusement, gambling, and recreation industries ...	10	D	D	D	D	c	D	D
7139	Other amusement and recreation services	10	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	27	15 136	N	3 179	833	251	42.0	4.6
713	Amusement, gambling, and recreation industries ...	20	D	N	D	D	c	D	D
7139	Other amusement and recreation services	18	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	9	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	9	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ...	4	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	a	D	D
BOONE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	15	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
	BREMER								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	13	2 030	N	570	192	48	32.7	7.4
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	BUCHANAN								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	1 732	N	518	91	25	58.7	11.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	1 002	895	293	60	7	85.2	—
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	730	N	225	31	18	22.2	26.4
	BUENA VISTA								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	13	2 382	N	486	120	45	20.5	14.9
7139	Other amusement and recreation services	13	2 382	N	486	120	45	20.5	14.9
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	BUTLER								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	CALHOUN								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	678	N	190	30	19	74.5	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	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]

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 ¹	Estimated ²
CARROLL									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	9	2 119	N	665	120	60	43.8	—
713	Amusement, gambling, and recreation industries...	9	2 119	N	665	120	60	43.8	—
7139	Other amusement and recreation services	9	2 119	N	665	120	60	43.8	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
CASS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	1 984	N	642	113	99	10.4	—
713	Amusement, gambling, and recreation industries...	6	1 984	N	642	113	99	10.4	—
7139	Other amusement and recreation services	6	1 984	N	642	113	99	10.4	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
CEDAR									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	2 035	N	594	126	84	57.4	14.6
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	608	560	239	40	32	75.2	—
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	1 427	N	355	86	52	49.9	20.8
CERRO GORDO									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	32	8 218	N	2 008	451	214	24.5	7.2
713	Amusement, gambling, and recreation industries...	26	5 924	N	1 648	355	177	33.8	9.1
7139	Other amusement and recreation services	25	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	11	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	11	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	10	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	11	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	6	D	D	D	D	c	D	D
7139	Other amusement and recreation services	6	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	21	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	20	D	N	D	D	b	D	D
7139	Other amusement and recreation services	19	D	N	D	D	b	D	D

See footnotes at end of table.

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 ¹	Estimated ²
	CHEROKEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	891	N	347	58	32	27.9	10.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	CHICKASAW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries...	3	D	N	D	D	a	D	D
7139	Other amusement and recreation services	3	D	N	D	D	a	D	D
	CLARKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	CLAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	4 630	N	1 401	252	123	2.1	—
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries...	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	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]

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 ¹	Estimated ²
CLAYTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	15	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries...	11	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	10	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	11	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
CLINTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	25	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries...	19	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	18	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	12	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	7	D	D	D	D	c	D	D
7139	Other amusement and recreation services	7	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries...	12	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
CRAWFORD									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D

See footnotes at end of table.

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 ¹	Estimated ²
DALLAS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	21	7 049	N	1 583	309	143	13.2	6.2
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	14	D	N	D	D	c	D	D
7139	Other amusement and recreation services	13	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
DAVIS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	521	N	107	17	44	20.7	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
DECATUR									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
DELAWARE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	8	2 269	N	388	74	34	25.1	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D

See footnotes at end of table.

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

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								From admini- strative records ¹	Estimated ²
DES MOINES									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	23	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	7	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services	3	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	16	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	14	D	N	D	D	c	D	D
7139	Other amusement and recreation services	12	D	N	D	D	c	D	D
DICKINSON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	27	21 369	N	5 096	713	221	9.4	3.5
712	Museums, historical sites, and similar institutions ..	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
71211	Museums	5	D	N	D	D	b	D	D
712110	Museums	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	19	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71393	Marinas	4	D	N	D	D	b	D	D
713930	Marinas	4	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	4 135	3 855	1 046	109	23	.7	3.2
712	Museums, historical sites, and similar institutions ..	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	21	17 234	N	4 050	604	198	11.5	3.6
713	Amusement, gambling, and recreation industries ...	18	D	N	D	D	c	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71393	Marinas	4	D	N	D	D	b	D	D
713930	Marinas	4	D	N	D	D	b	D	D

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								From admini-strative records ¹	Estimated ²
DUBUQUE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	45	127 042	N	24 892	6 035	1 553	4.2	.2
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	e	D	D
7112	Spectator sports	5	D	N	D	D	e	D	D
71121	Spectator sports	5	D	N	D	D	e	D	D
711212	Racetracks	2	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
71211	Museums	4	D	N	D	D	b	D	D
712110	Museums	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	26	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	25	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	13 908	10 761	3 227	801	256	10.8	.2
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	4	D	D	D	D	c	D	D
7139	Other amusement and recreation services	4	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	32	113 134	N	21 665	5 234	1 297	3.4	.2
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	e	D	D
7112	Spectator sports	5	D	N	D	D	e	D	D
71121	Spectator sports	5	D	N	D	D	e	D	D
711212	Racetracks	2	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	22	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	21	D	N	D	D	e	D	D
EMMET									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	247	N	44	15	4	58.3	31.2
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
FAYETTE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	1 613	N	385	62	37	72.4	-
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D

See footnotes at end of table.

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

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								From admini-strative records ¹	Estimated ²
	FLOYD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 784	N	524	131	84	9.4	1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	649	647	262	72	57	25.9	—
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 135	N	262	59	27	—	1.7
	FRANKLIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 015	N	217	30	7	56.1	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	FREMONT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	GREENE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	GRUNDY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 437	N	451	75	27	44.5	38.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	GUTHRIE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	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]

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 ¹	Estimated ²
	HAMILTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 794	N	426	88	31	20.7	15.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	HANCOCK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	578	N	118	5	3	21.1	3.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	HARDIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	2 644	N	575	140	35	16.6	6.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	659	645	202	35	14	28.4	—
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	1 985	N	373	105	21	12.6	8.5
	HARRISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	HENRY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	2 480	N	553	110	42	11.2	.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	HOWARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	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]

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 ¹	Estimated ²
HUMBOLDT									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	5	648	N	107	28	18	94.0	1.2
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
IDA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	5	928	N	247	56	20	84.8	1.4
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
IOWA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	11	3 943	N	1 255	254	64	17.3	14.6
713	Amusement, gambling, and recreation industries...	6	2 647	N	782	140	38	24.0	21.7
7139	Other amusement and recreation services	6	2 647	N	782	140	38	24.0	21.7
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	2 015	1 707	697	162	46	9.5	28.6
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	1 928	N	558	92	18	25.4	—
713	Amusement, gambling, and recreation industries...	4	D	N	D	D	a	D	D
7139	Other amusement and recreation services	4	D	N	D	D	a	D	D
JACKSON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	13	3 983	N	784	163	70	55.3	12.5
713	Amusement, gambling, and recreation industries...	8	2 529	N	594	132	51	56.0	19.6
7139	Other amusement and recreation services	8	2 529	N	594	132	51	56.0	19.6
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	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]

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 ¹	Estimated ²
JASPER									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
JEFFERSON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	13	2 490	N	856	200	76	62.0	27.5
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
JOHNSON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	44	18 289	N	4 253	939	506	22.8	.4
713	Amusement, gambling, and recreation industries...	31	15 433	N	3 565	765	450	23.8	.1
7139	Other amusement and recreation services	29	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	10	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	10	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	9	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	15	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	29	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries...	25	D	N	D	D	e	D	D
7139	Other amusement and recreation services	23	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	9	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	9	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	8	D	N	D	D	e	D	D
JONES									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	2 356	N	512	90	62	88.5	2.0
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	1 762	978	346	61	20	84.6	2.6
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	594	N	166	29	42	100.0	—

See footnotes at end of table.

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 ¹	Estimated ²
KEOKUK									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
KOSSUTH									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	12	2 403	N	370	60	62	66.7	3.3
713	Amusement, gambling, and recreation industries ...	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	1 257	742	220	53	48	87.4	—
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	1 146	N	150	7	14	44.0	7.0
LEE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	18	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	13	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	12	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	10	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
LINN									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	75	48 332	N	15 813	3 644	1 326	7.5	7.6
711	Performing arts, spectator sports, and related industries	16	D	N	D	D	e	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71113	Musical groups and artists	3	D	N	D	D	b	D	D
711130	Musical groups and artists	3	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	7	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	7	D	N	D	D	c	D	D
71211	Museums	5	D	N	D	D	b	D	D
712110	Museums	5	D	N	D	D	b	D	D

See footnotes at end of table.

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								From admini- strative records ¹	Estimated ²
	LINN—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries . . .	52	27 987	N	9 109	2 101	832	12.3	12.4
7139	Other amusement and recreation services	49	D	N	D	D	f	D	D
71391	Golf courses and country clubs	7	D	N	D	D	c	D	D
713910	Golf courses and country clubs	7	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	25	7 835	N	2 820	747	385	11.7	37.5
713940	Fitness and recreational sports centers	25	7 835	N	2 820	747	385	11.7	37.5
7139409	Other fitness and recreational sports centers	23	D	N	D	D	e	D	D
71395	Bowling centers	7	D	N	D	D	c	D	D
713950	Bowling centers	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	9	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	24 600	24 170	9 350	2 082	648	2.0	1.8
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113	Musical groups and artists	3	D	D	D	D	b	D	D
711130	Musical groups and artists	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	3	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions . .	7	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	7	D	D	D	D	c	D	D
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries . . .	8	D	D	D	D	c	D	D
7139	Other amusement and recreation services	8	D	D	D	D	c	D	D
71391	Golf courses and country clubs	3	D	D	D	D	c	D	D
713910	Golf courses and country clubs	3	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	52	23 732	N	6 463	1 562	678	13.2	13.6
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
713	Amusement, gambling, and recreation industries . . .	44	D	N	D	D	f	D	D
7139	Other amusement and recreation services	41	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	22	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	22	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	20	6 598	N	2 584	707	354	12.9	37.8
71395	Bowling centers	7	D	N	D	D	c	D	D
713950	Bowling centers	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	7	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	7	D	N	D	D	b	D	D
	LOUISA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	575	N	185	43	7	55.8	30.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

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								From admini- strative records ¹	Estimated ²
	LUCAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	LYON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 035	N	289	38	17	30.2	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	MAHASKA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 081	N	946	195	99	50.9	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	MARION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	8 175	N	1 682	339	139	25.6	2.3
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
7112	Spectator sports	2	D	N	D	D	a	D	D
71121	Spectator sports	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 116	1 682	705	143	52	63.1	.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	6 059	N	977	196	87	12.5	3.0
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7112	Spectator sports	2	D	N	D	D	a	D	D
71121	Spectator sports	2	D	N	D	D	a	D	D

See footnotes at end of table.

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 ¹	Estimated ²
MARSHALL									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	15	6 907	N	1 673	309	213	65.3	.9
713	Amusement, gambling, and recreation industries...	12	6 670	N	1 625	299	209	66.1	—
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	9	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	D	N	D	D	c	D	D
MILLS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
MITCHELL									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
MONONA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	5	D	N	D	D	c	D	D
MONROE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

See footnotes at end of table.

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 ¹	Estimated ²
	MONTGOMERY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	MUSCATINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	5 036	N	1 719	378	128	11.2	12.1
713	Amusement, gambling, and recreation industries...	10	4 084	N	1 595	351	114	12.3	2.7
7139	Other amusement and recreation services	10	4 084	N	1 595	351	114	12.3	2.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	O'BRIEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	1 609	N	429	89	48	51.5	19.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	559	408	137	20	9	53.3	45.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 050	N	292	69	39	50.6	5.9
	OSCEOLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	PAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 134	N	302	59	33	27.6	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	627	549	134	26	8	18.5	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	507	N	168	33	25	38.9	3.2

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.]

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 ¹	Estimated ²
PALO ALTO									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	5	297	N	82	—	—	55.6	44.4
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
PLYMOUTH									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	11	1 880	N	642	148	79	41.0	.6
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	667	610	244	58	38	34.0	1.6
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	7	1 213	N	398	90	41	44.8	—
POCAHONTAS									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	6	677	N	184	20	17	28.8	34.0
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	5	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
POLK									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	158	244 320	N	70 245	13 447	3 935	7.8	2.3
711	Performing arts, spectator sports, and related industries	47	D	N	D	D	g	D	D
7111	Performing arts companies	10	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters	3	D	N	D	D	c	D	D
71110	Theater companies and dinner theaters	3	D	N	D	D	c	D	D
71113	Musical groups and artists	7	D	N	D	D	c	D	D
711130	Musical groups and artists	7	D	N	D	D	c	D	D
7112	Spectator sports	10	D	N	D	D	g	D	D
71121	Spectator sports	10	D	N	D	D	g	D	D
711212	Racetracks	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	8	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	c	D	D
71211	Museums	7	D	N	D	D	c	D	D
712110	Museums	7	D	N	D	D	c	D	D

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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 administrative records ¹	Estimated ²
	POLK—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries...	103	D	N	D	D	g	D	D
7131	Amusement parks and arcades	7	D	N	D	D	b	D	D
71311	Amusement and theme parks	2	D	N	D	D	b	D	D
713110	Amusement and theme parks	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	96	D	N	D	D	g	D	D
71391	Golf courses and country clubs	16	37 016	N	14 568	2 296	698	12.1	5.8
713910	Golf courses and country clubs	16	37 016	N	14 568	2 296	698	12.1	5.8
71394	Fitness and recreational sports centers	44	18 696	N	6 696	1 603	897	16.2	2.7
713940	Fitness and recreational sports centers	44	18 696	N	6 696	1 603	897	16.2	2.7
7139409	Other fitness and recreational sports centers	37	15 594	N	5 568	1 335	618	18.0	3.3
71395	Bowling centers	8	5 529	N	1 846	441	166	48.9	1.8
713950	Bowling centers	8	5 529	N	1 846	441	166	48.9	1.8
71399	All other amusement and recreation industries	26	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	26	D	N	D	D	c	D	D
7139904	Miniature golf courses	3	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	f	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71113	Musical groups and artists	5	D	D	D	D	c	D	D
711130	Musical groups and artists	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	8	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	8	D	D	D	D	c	D	D
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	16	D	D	D	D	f	D	D
7139	Other amusement and recreation services	16	D	D	D	D	f	D	D
71391	Golf courses and country clubs	5	D	D	D	D	e	D	D
713910	Golf courses and country clubs	5	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers	7	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers	7	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	126	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	39	D	N	D	D	g	D	D
7111	Performing arts companies	4	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
7112	Spectator sports	10	D	N	D	D	g	D	D
71121	Spectator sports	10	D	N	D	D	g	D	D
711212	Racetracks	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries...	87	D	N	D	D	g	D	D
7131	Amusement parks and arcades	7	D	N	D	D	b	D	D
71311	Amusement and theme parks	2	D	N	D	D	b	D	D
713110	Amusement and theme parks	2	D	N	D	D	b	D	D

See footnotes at end of table.

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 administrative records ¹	Estimated ²
POLK—Con.									
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.									
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries—Con.								
7139	Other amusement and recreation services	80	D	N	D	D	g	D	D
71391	Golf courses and country clubs	11	D	N	D	D	e	D	D
713910	Golf courses and country clubs	11	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	37	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers	37	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers	30	D	N	D	D	e	D	D
71395	Bowling centers	8	5 529	N	1 846	441	166	48.9	1.8
713950	Bowling centers	8	5 529	N	1 846	441	166	48.9	1.8
71399	All other amusement and recreation industries	22	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	22	D	N	D	D	c	D	D
7139904	Miniature golf courses	3	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	7	D	N	D	D	b	D	D
POTTAWATTAMIE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	35	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	g	D	D
7112	Spectator sports	5	D	N	D	D	g	D	D
71121	Spectator sports	5	D	N	D	D	g	D	D
711212	Racetracks	1	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	23	D	N	D	D	c	D	D
7139	Other amusement and recreation services	22	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	2 196	2 184	807	177	93	4.9	—
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	25	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	g	D	D
7112	Spectator sports	5	D	N	D	D	g	D	D
71121	Spectator sports	5	D	N	D	D	g	D	D
711212	Racetracks	1	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
POWESHIEK									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	14	3 281	N	787	197	99	48.6	.7
713	Amusement, gambling, and recreation industries	11	3 105	N	743	188	97	48.6	.8
7139	Other amusement and recreation services	11	3 105	N	743	188	97	48.6	.8
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	1 498	1 265	495	93	32	88.1	.1

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								From admini- strative records ¹	Estimated ²
	POWESHIEK—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 783	N	292	104	67	15.4	1.2
	RINGGOLD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	SAC								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	679	N	229	33	42	30.0	25.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	SCOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	67	65 960	N	15 667	2 819	1 773	16.3	1.6
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	c	D	D
7111	Performing arts companies	4	D	N	D	D	a	D	D
71113	Musical groups and artists	2	D	N	D	D	a	D	D
711130	Musical groups and artists	2	D	N	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
71211	Museums	2	D	N	D	D	b	D	D
712110	Museums	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	50	53 620	N	12 567	2 054	1 590	19.5	1.5
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	47	D	N	D	D	f	D	D
71391	Golf courses and country clubs	7	D	N	D	D	c	D	D
713910	Golf courses and country clubs	7	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	16	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	16	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	15	D	N	D	D	e	D	D
71395	Bowling centers	6	D	N	D	D	b	D	D
713950	Bowling centers	6	D	N	D	D	b	D	D
71399	All other amusement and recreation industries .	15	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	15	D	N	D	D	c	D	D

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								From admini- strative records ¹	Estimated ²
SCOTT—Con.									
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	12	15 778	13 852	5 430	1 231	413	—	1.9
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
71211	Museums	1	D	D	D	D	b	D	D
712110	Museums	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	7	D	D	D	D	e	D	D
7139	Other amusement and recreation services	7	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers	4	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	55	50 182	N	10 237	1 588	1 360	21.5	1.5
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	43	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	40	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	12	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	12	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	11	5 559	N	1 661	382	189	94.5	—
71395	Bowling centers	6	D	N	D	D	b	D	D
713950	Bowling centers	6	D	N	D	D	b	D	D
71399	All other amusement and recreation industries .	13	D	N	D	D	c	D	D
713990	All other amusement and recreation industries	13	D	N	D	D	c	D	D
SHELBY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	2 937	N	741	136	39	42.1	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
SIOUX									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	16	3 032	N	759	148	76	74.5	.5
713	Amusement, gambling, and recreation industries ...	12	2 756	N	737	145	73	78.0	.5
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D

See footnotes at end of table.

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

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								From administrative records ¹	Estimated ²
STORY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	26	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	4	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	16	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
TAMA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	5	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	1	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
TAYLOR									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
UNION									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	522	N	161	26	14	87.4	4.2
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	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]

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 ¹	Estimated ²
	VAN BUREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9
	WAPELLO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	10 256	N	2 591	579	207	1.2	10.1
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	WARREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
7111	Performing arts companies	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries...	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	13	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	11	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]

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 ¹	Estimated ²
WASHINGTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	12	2 094	N	589	118	48	19.6	15.6
713	Amusement, gambling, and recreation industries ...	8	2 003	N	566	114	39	20.5	14.1
7139	Other amusement and recreation services	8	2 003	N	566	114	39	20.5	14.1
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
WAYNE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
WEBSTER									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	17	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	c	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
WINNEBAGO									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	949	N	255	55	26	97.5	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
WINNESHIEK									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	17	4 807	N	1 405	282	102	25.4	20.4
712	Museums, historical sites, and similar institutions ..	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	11	2 473	N	727	131	42	46.3	38.5
7139	Other amusement and recreation services	11	2 473	N	727	131	42	46.3	38.5
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	3 925	3 234	1 151	229	70	13.9	23.6
712	Museums, historical sites, and similar institutions ..	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	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.]

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 ¹	Estimated ²
	WINNESHIEK—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	882	N	254	53	32	76.5	6.3
	WOODBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	48	99 461	N	26 671	6 268	1 392	3.2	39.0
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	32	92 618	N	25 321	5 908	1 167	1.7	41.9
7132	Gambling industries	3	D	N	D	D	f	D	D
71321	Casinos (except casino hotels)	2	D	N	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	N	D	D	f	D	D
7139	Other amusement and recreation services	27	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	9	3 125	N	1 228	319	144	22.0	3.3
713940	Fitness and recreational sports centers	9	3 125	N	1 228	319	144	22.0	3.3
7139409	Other fitness and recreational sports centers	8	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	6	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	10	D	D	D	D	b	D	D
7139	Other amusement and recreation services	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	30	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	22	D	N	D	D	g	D	D
7132	Gambling industries	3	D	N	D	D	f	D	D
71321	Casinos (except casino hotels)	2	D	N	D	D	f	D	D
713210	Casinos (except casino hotels)	2	D	N	D	D	f	D	D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	7	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D
	WORTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	487	N	118	8	5	69.6	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	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]

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 ¹	Estimated ²
	WRIGHT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	442	N	118	27	9	85.5	—
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	442	N	118	27	9	85.5	—

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

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

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]

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 ¹	Estimated ²
ADEL									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ALBIA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ALGONA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
ALTOONA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	f	D	D
7112	Spectator sports	1	D	N	D	D	f	D	D
71121	Spectator sports	1	D	N	D	D	f	D	D
711212	Racetracks	1	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	c	D	D
7131	Amusement parks and arcades	1	D	N	D	D	b	D	D
71311	Amusement and theme parks	1	D	N	D	D	b	D	D
713110	Amusement and theme parks	1	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	2 407	N	968	237	109	17.1	—
71394	Fitness and recreational sports centers	2	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	2	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	2	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
71394	Fitness and recreational sports centers	1	D	D	D	D	b	D	D
713940	Fitness and recreational sports centers	1	D	D	D	D	b	D	D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	b	D	D

See footnotes at end of table.

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

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								From admini- strative records ¹	Estimated ²
ALTOONA—Con.									
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	f	D	D
7112	Spectator sports	1	D	N	D	D	f	D	D
71121	Spectator sports	1	D	N	D	D	f	D	D
711212	Racetracks	1	D	N	D	D	f	D	D
7112123	Horse racetrack operation	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7131	Amusement parks and arcades	1	D	N	D	D	b	D	D
71311	Amusement and theme parks	1	D	N	D	D	b	D	D
713110	Amusement and theme parks	1	D	N	D	D	b	D	D
AMES									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	16	7 720	N	2 549	490	202	27.6	5.6
713	Amusement, gambling, and recreation industries	9	6 008	N	2 166	452	184	34.2	7.2
7139	Other amusement and recreation services	9	6 008	N	2 166	452	184	34.2	7.2
71394	Fitness and recreational sports centers	3	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	2 256	1 737	934	169	69	81.6	—
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	5 464	N	1 615	321	133	5.3	7.9
713	Amusement, gambling, and recreation industries	6	D	N	D	D	c	D	D
7139	Other amusement and recreation services	6	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	2	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	2	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	2	D	N	D	D	b	D	D
ANAMOSA									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	5	727	N	175	29	16	76.5	6.3
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ANKENY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	13	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	12	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	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]

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								From admini-strative records ¹	Estimated ²	
ATLANTIC										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D	
BELLE PLAINE										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
BELMOND										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
BETTENDORF										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	14	D	N	D	D	b	D	D	
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	b	D	D	
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D	
713	Amusement, gambling, and recreation industries ...	8	2 294	N	664	132	67	89.1	9.2	
7139	Other amusement and recreation services	8	2 294	N	664	132	67	89.1	9.2	
BLOOMFIELD										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	3	521	N	107	17	44	20.7	—	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D	
BOONE										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	7	2 187	N	574	124	43	45.1	—	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	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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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 ¹	Estimated ²
BURLINGTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	17	8 990	N	2 274	511	241	50.6	8.8
713	Amusement, gambling, and recreation industries...	12	D	N	D	D	c	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services	3	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
CAMANCHE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	652	N	128	35	24	82.1	—
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	652	N	128	35	24	82.1	—
CARROLL									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	404	N	62	16	13	63.4	—
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	404	N	62	16	13	63.4	—
CARTER LAKE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
CEDAR FALLS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D

See footnotes at end of table.

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								From administrative records ¹	Estimated ²
CEDAR RAPIDS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	54	44 629	N	14 971	3 458	1 233	4.9	7.5
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	e	D	D
7111	Performing arts companies	3	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	6	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	c	D	D
71211	Museums	4	D	N	D	D	b	D	D
712110	Museums	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	37	25 106	N	8 406	1 943	746	8.0	12.7
7139	Other amusement and recreation services	35	D	N	D	D	f	D	D
71391	Golf courses and country clubs	3	D	N	D	D	c	D	D
713910	Golf courses and country clubs	3	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	21	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	21	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	19	D	N	D	D	e	D	D
71395	Bowling centers	4	4 023	N	942	261	112	—	—
713950	Bowling centers	4	4 023	N	942	261	112	—	—
71399	All other amusement and recreation industries ..	6	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	6	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	17	23 500	23 417	9 143	2 041	627	1.2	1.9
711	Performing arts, spectator sports, and related industries	6	8 509	8 424	3 090	754	344	—	—
7111	Performing arts companies	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	3	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	6	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	c	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	c	D	D
7139	Other amusement and recreation services	5	D	D	D	D	c	D	D
71391	Golf courses and country clubs	2	D	D	D	D	c	D	D
713910	Golf courses and country clubs	2	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	37	21 129	N	5 828	1 417	606	9.0	13.8
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	—	2.9
713	Amusement, gambling, and recreation industries ...	32	D	N	D	D	f	D	D
7139	Other amusement and recreation services	30	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	19	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers	19	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers	17	6 570	N	2 579	706	354	12.6	38.0
71395	Bowling centers	4	4 023	N	942	261	112	—	—
713950	Bowling centers	4	4 023	N	942	261	112	—	—
71399	All other amusement and recreation industries ..	5	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	5	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]

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 ¹	Estimated ²
	CENTERVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	CHARITON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	CHARLES CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 163	N	370	98	65	—	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	CHEROKEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	CLARINDA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	CLEAR LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D

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								From admini- strative records ¹	Estimated ²
CLINTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	13	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	7	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services	3	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	5	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
CLIVE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
CLIVE (PART - POLK COUNTY)									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D

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								From admini-strative records ¹	Estimated ²
CORALVILLE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
COUNCIL BLUFFS									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	14	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	g	D	D
7112	Spectator sports	3	D	N	D	D	g	D	D
71121	Spectator sports	3	D	N	D	D	g	D	D
711212	Racetracks	1	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	g	D	D
7112	Spectator sports	3	D	N	D	D	g	D	D
71121	Spectator sports	3	D	N	D	D	g	D	D
711212	Racetracks	1	D	N	D	D	g	D	D
7112121	Dog racetrack operation	1	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	6	2 531	N	1 010	273	85	56.1	6.0
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
CRESCO									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
CRESTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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								From admini- strative records ¹	Estimated ²
DAVENPORT									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	43	56 509	N	12 688	2 258	1 540	14.0	.7
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	c	D	D
7111	Performing arts companies	3	D	N	D	D	a	D	D
71113	Musical groups and artists	2	D	N	D	D	a	D	D
711130	Musical groups and artists	2	D	N	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
71211	Museums	2	D	N	D	D	b	D	D
712110	Museums	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	33	44 906	N	9 714	1 512	1 365	17.6	.8
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	30	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	11	8 587	N	3 405	866	390	59.8	.7
713940	Fitness and recreational sports centers	11	8 587	N	3 405	866	390	59.8	.7
7139409	Other fitness and recreational sports centers	10	D	N	D	D	e	D	D
71395	Bowling centers	5	D	N	D	D	b	D	D
713950	Bowling centers	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	10	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	10	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	D	D	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
71211	Museums	1	D	D	D	D	b	D	D
712110	Museums	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	4	D	D	D	D	c	D	D
7139	Other amusement and recreation services	4	D	D	D	D	c	D	D
71394	Fitness and recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers	3	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	35	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	5	3 498	N	1 052	261	80	1.6	—
713	Amusement, gambling, and recreation industries ...	29	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	26	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	8	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	8	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	7	4 389	N	1 197	305	133	93.0	—
71395	Bowling centers	5	D	N	D	D	b	D	D
713950	Bowling centers	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	9	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	9	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]

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 ¹	Estimated ²
DECORAH									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	3 247	N	954	199	67	5.9	29.3
712	Museums, historical sites, and similar institutions ..	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	2 957	2 462	876	174	51	1.1	31.3
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	290	N	78	25	16	53.8	9.0
DENISON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	729	N	253	53	16	55.6	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
DES MOINES									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	60	49 673	N	14 925	3 194	1 260	20.0	10.5
711	Performing arts, spectator sports, and related industries	19	D	N	D	D	f	D	D
7111	Performing arts companies	7	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters	3	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters	3	D	N	D	D	c	D	D
71113	Musical groups and artists	4	D	N	D	D	c	D	D
711130	Musical groups and artists	4	D	N	D	D	c	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121	Spectator sports	2	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	6	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	c	D	D
71211	Museums	5	D	N	D	D	c	D	D
712110	Museums	5	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	35	D	N	D	D	e	D	D
7139	Other amusement and recreation services	34	D	N	D	D	e	D	D
71391	Golf courses and country clubs	5	D	N	D	D	c	D	D
713910	Golf courses and country clubs	5	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	12	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	12	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	9	1 734	N	643	160	75	14.9	13.4
71395	Bowling centers	7	D	N	D	D	c	D	D
713950	Bowling centers	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	9	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	9	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]

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 ¹	Estimated ²
DES MOINES—Con.									
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	16	27 946	28 502	9 508	1 973	821	2.6	14.8
711	Performing arts, spectator sports, and related industries	7	D	D	D	D	f	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71113	Musical groups and artists	4	D	D	D	D	c	D	D
711130	Musical groups and artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	6	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	c	D	D
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services	3	D	D	D	D	c	D	D
71391	Golf courses and country clubs	2	D	D	D	D	c	D	D
713910	Golf courses and country clubs	2	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	44	21 727	N	5 417	1 221	439	42.5	5.0
711	Performing arts, spectator sports, and related industries	12	9 788	N	1 913	421	126	34.7	1.0
7111	Performing arts companies	2	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121	Spectator sports	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	32	11 939	N	3 504	800	313	48.8	8.2
7139	Other amusement and recreation services	31	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	12	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers	12	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers	9	1 734	N	643	160	75	14.9	13.4
71395	Bowling centers	7	D	N	D	D	c	D	D
713950	Bowling centers	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	8	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	8	D	N	D	D	a	D	D
DE WITT									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	780	626	234	39	24	79.5	.8
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
DUBUQUE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	27	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	e	D	D
7112	Spectator sports	3	D	N	D	D	e	D	D
71121	Spectator sports	3	D	N	D	D	e	D	D
711212	Racetracks	1	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
71211	Museums	4	D	N	D	D	b	D	D
712110	Museums	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]

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 ¹	Estimated ²
	DUBUQUE—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation—Con.								
713	Amusement, gambling, and recreation industries . . .	12	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions . .	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries . .	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	e	D	D
7112	Spectator sports	3	D	N	D	D	e	D	D
71121	Spectator sports	3	D	N	D	D	e	D	D
711212	Racetracks	1	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries . .	11	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	10	D	N	D	D	c	D	D
	DYERSVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	DYERSVILLE (PART - DUBUQUE COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	EAGLE GROVE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ELDORA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

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								From admini-strative records ¹	Estimated ²
	ELDRIDGE								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	EMMETSBURG								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTHERVILLE								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	EVANSDALE								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	FAIRFIELD								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	FOREST CITY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	FOREST CITY (PART - WINNEBAGO COUNTY)								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	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 ¹	Estimated ²
FORT DODGE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	10	4 317	N	1 192	265	176	18.4	.8
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	6	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	a	D	D
FORT MADISON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
GARNER									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
GLENWOOD									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
GRIMES									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini-strative records ¹	Estimated ²
	GRIMES (PART - POLK COUNTY)								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	GRINNELL								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	8	1 537	N	507	98	40	96.1	1.6
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	HAMPTON								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	HARLAN								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	HIAWATHA								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	HUMBOLDT								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	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 ¹	Estimated ²	
INDEPENDENCE										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
INDIANOLA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	11	3 654	N	857	196	78	31.8	9.2	
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D	
7111	Performing arts companies	2	D	N	D	D	a	D	D	
713	Amusement, gambling, and recreation industries...	8	D	N	D	D	b	D	D	
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D	
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	a	D	D	
7111	Performing arts companies	1	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D	
IOWA CITY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	25	7 995	N	2 104	470	322	27.9	1.0	
713	Amusement, gambling, and recreation industries...	17	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	16	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers	8	D	N	D	D	c	D	D	
713940	Fitness and recreational sports centers	8	D	N	D	D	c	D	D	
7139409	Other fitness and recreational sports centers	7	D	N	D	D	c	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	11	1 696	1 328	497	108	46	42.6	4.6	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	14	6 299	N	1 607	362	276	24.0	—	
713	Amusement, gambling, and recreation industries...	12	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D	
71394	Fitness and recreational sports centers	7	D	N	D	D	c	D	D	
713940	Fitness and recreational sports centers	7	D	N	D	D	c	D	D	
7139409	Other fitness and recreational sports centers	6	D	N	D	D	c	D	D	
IOWA FALLS										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	4	1 641	N	283	85	14	—	10.3	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	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]

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 ¹	Estimated ²
	JEFFERSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	JOHNSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	389	N	110	49	30	35.0	—
	KEOKUK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	KNOXVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	6 162	N	778	148	47	19.8	—
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7112	Spectator sports	1	D	N	D	D	a	D	D
71121	Spectator sports	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7112	Spectator sports	1	D	N	D	D	a	D	D
71121	Spectator sports	1	D	N	D	D	a	D	D
	LE CLAIRE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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 administrative records ¹	Estimated ²
	LE MARS								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	5	971	N	367	95	60	7.9	1.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	MANCHESTER								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	MAQUOKETA								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	2 066	N	280	49	28	63.4	9.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	MARENGO								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	MARION								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D

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

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								From administrative records ¹	Estimated ²
MARSHALLTOWN									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	2 504	N	412	106	48	88.1	.1
713	Amusement, gambling, and recreation industries ...	6	2 504	N	412	106	48	88.1	.1
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
MASON CITY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	16	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services	11	D	N	D	D	c	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	4 621	4 029	1 257	285	141	.6	1.2
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services	3	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
MISSOURI VALLEY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
MONTICELLO									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
MOUNT PLEASANT									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	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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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 ¹	Estimated ²
	MOUNT VERNON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	832	N	127	51	19	1.3	32.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	832	N	127	51	19	1.3	32.2
	MUSCATINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 563	N	1 354	303	97	3.3	2.5
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 344	2 182	967	193	51	—	—
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 219	N	387	110	46	9.8	7.2
	NEVADA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	NEW HAMPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	NEWTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 837	N	793	159	75	13.1	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	NORTH LIBERTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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 ¹	Estimated ²	
NORWALK										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D	
OELWEIN										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D	
ONAWA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	3	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries ...	2	D	N	D	D	c	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries ...	2	D	N	D	D	c	D	D	
ORANGE CITY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
OSAGE										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
OSCEOLA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
OSKALOOSA										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D	

See footnotes at end of table.

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								From admini- strative records ¹	Estimated ²
	OTTUMWA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	PELLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	PERRY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	PLEASANT HILL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	RED OAK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D

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								From admini- strative records ¹	Estimated ²
	ROCK RAPIDS								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ROCK VALLEY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	SHELDON								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	SHELDON (PART - O'BRIEN COUNTY)								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	SHENANDOAH								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	SHENANDOAH (PART - PAGE COUNTY)								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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								From admini- strative records ¹	Estimated ²
	SIBLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	SIOUX CENTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	SIOUX CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	23	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	20	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	9	3 125	N	1 228	319	144	22.0	3.3
713940	Fitness and recreational sports centers	9	3 125	N	1 228	319	144	22.0	3.3
7139409	Other fitness and recreational sports centers	8	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	18	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	7	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	c	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]

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 ¹	Estimated ²
	SIoux CITY (PART - WOODBURY COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	23	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	20	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	9	3 125	N	1 228	319	144	22.0	3.3
713940	Fitness and recreational sports centers	9	3 125	N	1 228	319	144	22.0	3.3
7139409	Other fitness and recreational sports centers	8	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	18	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	7	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	c	D	D
	SPENCER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	6	D	N	D	D	c	D	D
7139	Other amusement and recreation services	6	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	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]

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 ¹	Estimated ²
	SPIRIT LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	STORM LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	TAMA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	TIPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	466	N	104	28	20	87.1	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	TOLEDO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	URBANDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	e	D	D
7139	Other amusement and recreation services	10	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	7	3 163	N	1 193	254	219	9.2	1.1
713940	Fitness and recreational sports centers	7	3 163	N	1 193	254	219	9.2	1.1

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]

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 ¹	Estimated ²	
URBANDALE—Con.										
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D	
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D	
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	12	D	N	D	D	e	D	D	
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D	
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	7	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D	
713940	Fitness and recreational sports centers	4	D	N	D	D	c	D	D	
URBANDALE (PART - POLK COUNTY)										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	16	D	N	D	D	e	D	D	
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D	
712	Museums, historical sites, and similar institutions ..	1	D	N	D	D	b	D	D	
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D	
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	10	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers	7	3 163	N	1 193	254	219	9.2	1.1	
713940	Fitness and recreational sports centers	7	3 163	N	1 193	254	219	9.2	1.1	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D	
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D	
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	12	D	N	D	D	e	D	D	
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D	
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	e	D	D	
7139	Other amusement and recreation services	7	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D	
713940	Fitness and recreational sports centers	4	D	N	D	D	c	D	D	
VINTON										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D	
WASHINGTON										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	6	1 131	N	374	87	36	14.9	3.9	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	4	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]

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 ¹	Estimated ²
WATERLOO									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	27	15 309	N	4 939	1 254	328	13.9	5.3
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	16	10 686	N	3 222	673	221	19.4	1.8
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	4	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	10	5 891	6 333	2 495	538	143	1.1	2.1
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	17	9 418	N	2 444	716	185	21.9	7.2
713	Amusement, gambling, and recreation industries ...	13	D	N	D	D	c	D	D
7139	Other amusement and recreation services	12	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	4	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	a	D	D
WAUKEE									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
WAUKON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
WAVERLY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	5	896	N	245	131	28	3.0	.2
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	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]

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 ¹	Estimated ²
WEBSTER CITY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
WEST BURLINGTON									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
WEST DES MOINES									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	20	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries ...	15	D	N	D	D	f	D	D
7139	Other amusement and recreation services	13	D	N	D	D	f	D	D
71391	Golf courses and country clubs	4	16 008	N	6 614	1 120	322	2.0	—
713910	Golf courses and country clubs	4	16 008	N	6 614	1 120	322	2.0	—
71394	Fitness and recreational sports centers	5	2 644	N	1 199	306	161	1.7	—
713940	Fitness and recreational sports centers	5	2 644	N	1 199	306	161	1.7	—
7139409	Other fitness and recreational sports centers	4	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D
7139904	Miniature golf courses	2	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	2	D	D	D	D	c	D	D
7139	Other amusement and recreation services	2	D	D	D	D	c	D	D
71391	Golf courses and country clubs	1	D	D	D	D	c	D	D
713910	Golf courses and country clubs	1	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	17	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	13	D	N	D	D	e	D	D
7139	Other amusement and recreation services	11	D	N	D	D	e	D	D
71391	Golf courses and country clubs	3	D	N	D	D	c	D	D
713910	Golf courses and country clubs	3	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D
7139904	Miniature golf courses	2	D	N	D	D	b	D	D
WEST DES MOINES (PART - DALLAS COUNTY)									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
WEST DES MOINES (PART - POLK COUNTY)									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	19	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries ...	14	D	N	D	D	f	D	D
7139	Other amusement and recreation services	12	D	N	D	D	f	D	D
71391	Golf courses and country clubs	4	16 008	N	6 614	1 120	322	2.0	—
713910	Golf courses and country clubs	4	16 008	N	6 614	1 120	322	2.0	—
71394	Fitness and recreational sports centers	5	2 644	N	1 199	306	161	1.7	—
713940	Fitness and recreational sports centers	5	2 644	N	1 199	306	161	1.7	—
7139409	Other fitness and recreational sports centers	4	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	3	D	N	D	D	b	D	D
713990	All other amusement and recreation industries ..	3	D	N	D	D	b	D	D
7139904	Miniature golf courses	1	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	2	D	D	D	D	c	D	D
7139	Other amusement and recreation services	2	D	D	D	D	c	D	D
71391	Golf courses and country clubs	1	D	D	D	D	c	D	D
713910	Golf courses and country clubs	1	D	D	D	D	c	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	16	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	e	D	D
7139	Other amusement and recreation services	10	D	N	D	D	e	D	D
71391	Golf courses and country clubs	3	D	N	D	D	c	D	D
713910	Golf courses and country clubs	3	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	3	D	N	D	D	b	D	D
713990	All other amusement and recreation industries ..	3	D	N	D	D	b	D	D
7139904	Miniature golf courses	1	D	N	D	D	b	D	D
WEST LIBERTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
WEST UNION									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
WILLIAMSBURG									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
	WINDSOR HEIGHTS								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	WINTERSET								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF ADAIR COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	7	861	N	245	50	21	70.4	4.2
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	BALANCE OF ADAMS COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	1 383	N	208	35	19	8.0	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	BALANCE OF ALLAMAKEE COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF APPANOOSE COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
BALANCE OF AUDUBON COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	395	N	78	15	7	24.1	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
BALANCE OF BENTON COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	1 028	N	242	44	24	68.0	1.7
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	1 028	N	242	44	24	68.0	1.7
BALANCE OF BLACK HAWK COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	1	D	N	D	D	a	D	D
713940	Fitness and recreational sports centers	1	D	N	D	D	a	D	D
7139409	Other fitness and recreational sports centers	1	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	1	D	N	D	D	a	D	D
7139	Other amusement and recreation services	1	D	N	D	D	a	D	D
71394	Fitness and recreational sports centers	1	D	N	D	D	a	D	D
713940	Fitness and recreational sports centers	1	D	N	D	D	a	D	D
7139409	Other fitness and recreational sports centers	1	D	N	D	D	a	D	D
BALANCE OF BOONE COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
BALANCE OF BREMER COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	8	1 134	N	325	61	20	56.1	13.1
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	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]

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 ¹	Estimated ²
	BALANCE OF BUCHANAN COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF BUENA VISTA COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	9	1 757	N	347	55	17	23.3	15.2
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	9	1 757	N	347	55	17	23.3	15.2
	BALANCE OF BUTLER COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF CALHOUN COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	678	N	190	30	19	74.5	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF CARROLL COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	1 715	N	603	104	47	39.2	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF CASS COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	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]

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 ¹	Estimated ²
BALANCE OF CEDAR COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	7	1 569	N	490	98	64	48.6	18.9
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
BALANCE OF CERRO GORDO COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
BALANCE OF CHICKASAW COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
BALANCE OF CLAY COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
BALANCE OF CLAYTON COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	15	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	10	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	11	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	e	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]

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 ¹	Estimated ²	
BALANCE OF CLINTON COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
BALANCE OF CRAWFORD COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D	
BALANCE OF DALLAS COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	8	3 953	N	862	141	57	13.3	—	
713	Amusement, gambling, and recreation industries ...	5	D	N	D	D	b	D	D	
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D	
BALANCE OF DECATUR COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D	
BALANCE OF DELAWARE COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D	
BALANCE OF DES MOINES COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D	

See footnotes at end of table.

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								From admini- strative records ¹	Estimated ²
BALANCE OF DICKINSON COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	24	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
71211	Museums	4	D	N	D	D	b	D	D
712110	Museums	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	18	15 890	N	3 609	524	176	6.6	4.4
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71393	Marinas	4	D	N	D	D	b	D	D
713930	Marinas	4	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	19	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services	14	14 928	N	3 297	476	172	6.9	.3
71393	Marinas	4	D	N	D	D	b	D	D
713930	Marinas	4	D	N	D	D	b	D	D
BALANCE OF DUBUQUE COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	17	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	13	D	N	D	D	e	D	D
7139	Other amusement and recreation services	13	D	N	D	D	e	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	14	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	10	4 280	N	1 367	442	236	14.3	—
7139	Other amusement and recreation services	10	4 280	N	1 367	442	236	14.3	—
BALANCE OF EMMET COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
BALANCE OF FAYETTE COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	4	790	N	260	38	21	100.0	—
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	790	N	260	38	21	100.0	—

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 ¹	Estimated ²
	BALANCE OF FLOYD COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	621	N	154	33	19	27.1	3.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF FREMONT COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF GRUNDY COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	1 437	N	451	75	27	44.5	38.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	BALANCE OF GUTHRIE COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF HAMILTON COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
	BALANCE OF HANCOCK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	BALANCE OF HARDIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	BALANCE OF HARRISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF HENRY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	BALANCE OF HOWARD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF HUMBOLDT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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.]

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 ¹	Estimated ²
BALANCE OF IDA COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	5	928	N	247	56	20	84.8	1.4
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
BALANCE OF IOWA COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	7	3 003	N	1 027	202	44	14.2	.1
713	Amusement, gambling, and recreation industries ...	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
BALANCE OF JACKSON COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	7	1 917	N	504	114	42	46.5	16.1
713	Amusement, gambling, and recreation industries ...	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
BALANCE OF JASPER COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
BALANCE OF JOHNSON COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	8	6 997	N	1 315	268	66	15.1	—
7139	Other amusement and recreation services	8	6 997	N	1 315	268	66	15.1	—
BALANCE OF JONES COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
BALANCE OF KEOKUK COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
BALANCE OF KOSSUTH COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
BALANCE OF LEE COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	7	914	N	181	31	47	20.0	.3
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	5	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]

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 ¹	Estimated ²
	BALANCE OF LINN COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	7	1 650	N	444	67	40	75.0	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF LOUISA COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	575	N	185	43	7	55.8	30.6
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF LYON COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF MADISON COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	BALANCE OF MAHASKA COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF MARION COUNTY								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²	
BALANCE OF MARSHALL COUNTY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	3	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries...	3	D	N	D	D	c	D	D	
7139	Other amusement and recreation services	3	D	N	D	D	c	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries...	3	D	N	D	D	c	D	D	
7139	Other amusement and recreation services	3	D	N	D	D	c	D	D	
BALANCE OF MILLS COUNTY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
BALANCE OF MITCHELL COUNTY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
BALANCE OF MONONA COUNTY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D	
BALANCE OF MONTGOMERY COUNTY										
ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	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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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 ¹	Estimated ²
	BALANCE OF MUSCATINE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF O'BRIEN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	BALANCE OF PAGE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF PALO ALTO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF PLYMOUTH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	909	N	275	53	19	76.2	—
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	BALANCE OF POCAHONTAS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	677	N	184	20	17	28.8	34.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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 ¹	Estimated ²
BALANCE OF POLK COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	23	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	c	D	D
7139	Other amusement and recreation services	14	D	N	D	D	c	D	D
71391	Golf courses and country clubs	4	6 219	N	1 770	224	65	24.9	—
713910	Golf courses and country clubs	4	6 219	N	1 770	224	65	24.9	—
71394	Fitness and recreational sports centers	4	4 406	N	1 199	269	140	—	—
713940	Fitness and recreational sports centers	4	4 406	N	1 199	269	140	—	—
7139409	Other fitness and recreational sports centers	4	4 406	N	1 199	269	140	—	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	21	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	c	D	D
7139	Other amusement and recreation services	12	D	N	D	D	c	D	D
71391	Golf courses and country clubs	4	6 219	N	1 770	224	65	24.9	—
713910	Golf courses and country clubs	4	6 219	N	1 770	224	65	24.9	—
71394	Fitness and recreational sports centers	3	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	3	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	c	D	D
BALANCE OF POTTAWATTAMIE COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	19	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	a	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	13	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	6	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	a	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	a	D	D
BALANCE OF POWESHIEK COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	1 744	N	280	99	59	6.7	—
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	5	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]

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 ¹	Estimated ²
BALANCE OF RINGGOLD COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
BALANCE OF SAC COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	5	679	N	229	33	42	30.0	25.2
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
BALANCE OF SCOTT COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	6	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	4	5 200	N	1 805	334	117	—	—
7139	Other amusement and recreation services	4	5 200	N	1 805	334	117	—	—
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	1 302	N	284	65	23	15.5	—
BALANCE OF SHELBY COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
BALANCE OF SIOUX COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	6	1 246	N	340	70	47	98.9	1.1
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	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]

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 ¹	Estimated ²
BALANCE OF STORY COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	6	1 661	N	519	71	40	29.1	—
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
BALANCE OF TAMA COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	4	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	3	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	1	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
713210	Casinos (except casino hotels)	1	D	N	D	D	g	D	D
BALANCE OF TAYLOR COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
BALANCE OF UNION COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
BALANCE OF VAN BUREN COUNTY									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9

See footnotes at end of table.

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								From admini- strative records ¹	Estimated ²
BALANCE OF WAPELLO COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
BALANCE OF WARREN COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	6	963	N	215	31	12	25.2	29.4
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
BALANCE OF WAYNE COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
BALANCE OF WEBSTER COUNTY									
ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	7	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX									
71	Arts, entertainment, and recreation	4	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]

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 ¹	Estimated ²	
BALANCE OF WINNEBAGO COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D	
BALANCE OF WINNESHIEK COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	10	1 560	N	451	83	35	66.0	1.9	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	4	968	772	275	55	19	52.7	—	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	6	592	N	176	28	16	87.7	5.1	
BALANCE OF WOODBURY COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	10	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	e	D	D	
7132	Gambling industries	2	D	N	D	D	e	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	6	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	4	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries...	4	D	N	D	D	e	D	D	
7132	Gambling industries	2	D	N	D	D	e	D	D	
BALANCE OF WORTH COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	3	487	N	118	8	5	69.6	—	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
BALANCE OF WRIGHT COUNTY										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D	

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

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

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

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

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

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

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises: (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels, are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized, and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities, other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis, and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 PERFORMING ARTS COMPANIES

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 THEATER COMPANIES AND DINNER THEATERS

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 THEATER COMPANIES AND DINNER THEATERS

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111101 OPERA COMPANIES

Establishments primarily engaged in producing operas.

7111102 THEATER COMPANIES

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 DINNER THEATERS

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 DANCE COMPANIES

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

711120 DANCE COMPANIES

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71113 MUSICAL GROUPS AND ARTISTS

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 MUSICAL GROUPS AND ARTISTS

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

7111301 SYMPHONY ORCHESTRAS AND CHAMBER MUSIC ORGANIZATIONS

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 OTHER MUSIC GROUPS AND ARTISTS

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 OTHER PERFORMING ARTS COMPANIES

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 OTHER PERFORMING ARTS COMPANIES

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

7111901 CIRCUSES

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 OTHER PERFORMING ART COMPANIES (EXCEPT CIRCUSES)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 SPECTATOR SPORTS

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 SPECTATOR SPORTS

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 SPORTS TEAMS AND CLUBS

This industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

7112111 FOOTBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 BASEBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 OTHER PROFESSIONAL SPORTS TEAMS AND CLUBS

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 RACETRACKS

This industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

7112121 DOG RACETRACK OPERATION

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 AUTO RACETRACK OPERATION

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 HORSE RACETRACK OPERATION

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 OTHER SPECTATOR SPORTS

This industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

7112191 PROFESSIONAL ATHLETES

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 RACING (EXCEPT RACETRACK OPERATION)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS

This industry group includes establishments classified in the following industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities, and 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities.

71131 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITH FACILITIES

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITH FACILITIES

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

71132 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITHOUT FACILITIES

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITHOUT FACILITIES

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

7114 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

712 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

This industry group includes establishments classified in the following industries: 71211 Museums, 71212 Historical Sites, 71213 Zoos and Botanical Gardens, and 71219 Nature Parks and Other Similar Institutions.

71211 MUSEUMS

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 MUSEUMS

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

71212 HISTORICAL SITES

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 HISTORICAL SITES

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

71213 ZOOS AND BOTANICAL GARDENS

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 ZOOS AND BOTANICAL GARDENS

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

71219 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

713 AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation, partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 AMUSEMENT PARKS AND ARCADES

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 AMUSEMENT AND THEME PARKS

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 AMUSEMENT AND THEME PARKS

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

7131101 WATERPARKS

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 AMUSEMENT PARKS (EXCEPT WATERPARKS)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 AMUSEMENT ARCADES

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 AMUSEMENT ARCADES

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

7132 GAMBLING INDUSTRIES

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 CASINOS (EXCEPT CASINO HOTELS)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 CASINOS (EXCEPT CASINO HOTELS)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

71329 OTHER GAMBLING INDUSTRIES

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 OTHER GAMBLING INDUSTRIES

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

7132901 SLOT MACHINE OPERATORS

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 LOTTERY, BINGO, BOOKIE, AND OTHER BETTING OPERATIONS

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry group includes establishments classified in the following industries: 71391 Golf Courses and Country Clubs, 71392 Skiing Facilities, 71393 Marinas, 71394 Fitness and Recreational Sports Centers, 71395 Bowling Centers, and 71399 All Other Amusement and Recreation Industries.

71391 GOLF COURSES AND COUNTRY CLUBS

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 GOLF COURSES AND COUNTRY CLUBS

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

71392 SKIING FACILITIES

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 SKIING FACILITIES

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

71393 MARINAS

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 MARINAS

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

71394 FITNESS AND RECREATIONAL SPORTS CENTERS

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities such as swimming, skating, or racquet sports.

713940 FITNESS AND RECREATIONAL SPORTS CENTERS

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities such as swimming, skating, or racquet sports.

7139404 ICE SKATING RINKS

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 ROLLER SKATING RINKS

Establishments primarily engaged in operating roller skating rinks open to the general public.

7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS

Establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, handball, or racquet sports.

71395 BOWLING CENTERS

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 BOWLING CENTERS

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

71399 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

7139901 DANCE HALLS

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 CONCESSION OPERATORS OF AMUSEMENT DEVICES AND RIDES

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139904 MINIATURE GOLF COURSES

Establishments primarily engaged in operating miniature golf courses.

7139905 COIN-OPERATED AMUSEMENT DEVICES (EXCEPT SLOT MACHINE OPERATION)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139908 ALL OTHER MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES

Establishments primarily engaged in providing other recreational and amusement services not specifically provided for elsewhere.

Appendix C.

Methodology

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/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at 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/ identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

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.

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.

Appendix D.

Geographic Notes

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

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

