

# Iowa: 2002

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## 2002 Economic Census

*Educational Services*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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**Table 1. Summary Statistics for the State: 2002**

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

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

See footnotes at end of table.

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

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—		
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>IOWA—Con.</b>										
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.</b>										
<b>Educational services—Con.</b>										
61	Educational services—Con.									
611	Educational services—Con.									
6117	Educational support services .....	12	D	D	D	D	D	g	D	D
61171	Educational support services .....	12	D	D	D	D	D	g	D	D
611710	Educational support services .....	12	D	D	D	D	D	g	D	D
6117101	Educational support services (except test development and evaluation services) ...	7	D	D	D	D	D	b	D	D
6117102	Educational test development and evaluation services .....	5	D	D	D	D	D	g	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
61	<b>Educational services .....</b>	<b>267</b>	<b>78 351</b>	<b>N</b>	<b>26 357</b>	<b>5 526</b>	<b>1 702</b>		<b>22.6</b>	<b>5.3</b>
611	Educational services .....	267	78 351	N	26 357	5 526	1 702		22.6	5.3
6114	Business schools and computer and management training .....	34	D	N	D	D	D	c	D	D
61142	Computer training .....	14	D	N	D	D	D	b	D	D
611420	Computer training .....	14	D	N	D	D	D	b	D	D
61143	Professional and management development training .....	20	D	N	D	D	D	b	D	D
611430	Professional and management development training .....	20	D	N	D	D	D	b	D	D
6115	Technical and trade schools .....	38	D	N	D	D	D	e	D	D
61151	Technical and trade schools .....	38	D	N	D	D	D	e	D	D
611511	Beauty and cosmetology schools .....	21	15 772	N	6 079	1 122	232	2.5	D	-
611512	Flight training .....	3	D	N	D	D	D	a	D	D
611513	Apprenticeship training .....	1	D	N	D	D	D	a	D	D
611519	Other technical and trade schools .....	13	D	N	D	D	D	b	D	D
6115191	Technical and trade schools (except computer repair and truck driving schools) .....	12	D	N	D	D	D	b	D	D
6115193	Truck driving schools .....	1	D	N	D	D	D	a	D	D
6116	Other schools and instruction .....	175	31 267	N	9 569	2 032	1 156		32.2	4.7
61161	Fine arts schools .....	84	D	N	D	D	D	e	D	D
611610	Fine arts schools .....	84	D	N	D	D	D	e	D	D
6116101	Dance schools (including children's and professionals) .....	71	D	N	D	D	D	e	D	D
6116102	Art, drama, and music schools .....	13	D	N	D	D	D	b	D	D
61162	Sports and recreation instruction .....	55	D	N	D	D	D	e	D	D
611620	Sports and recreation instruction .....	55	D	N	D	D	D	e	D	D
61163	Language schools .....	2	D	N	D	D	D	a	D	D
611630	Language schools .....	2	D	N	D	D	D	a	D	D
61169	All other schools and instruction .....	34	D	N	D	D	D	e	D	D
611691	Exam preparation and tutoring .....	19	D	N	D	D	D	e	D	D
611692	Automobile driving schools .....	10	D	N	D	D	D	b	D	D
611699	All other miscellaneous schools and instruction .....	5	D	N	D	D	D	a	D	D
6117	Educational support services .....	20	D	N	D	D	D	b	D	D
61171	Educational support services .....	20	D	N	D	D	D	b	D	D
611710	Educational support services .....	20	D	N	D	D	D	b	D	D
6117101	Educational support services (except test development and evaluation services) ...	15	D	N	D	D	D	b	D	D
6117102	Educational test development and evaluation services .....	5	D	N	D	D	D	a	D	D

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

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

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

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002**

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AMES-BOONE, IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>4 478</b>	<b>N</b>	<b>1 671</b>	<b>439</b>	<b>125</b>	<b>34.1</b>	<b>4.3</b>
611	Educational services .....	14	4 478	N	1 671	439	125	34.1	4.3
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	1 334	N	415	110	76	35.2	2.8
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	13	D	N	D	D	c	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	1 334	N	415	110	76	35.2	2.8
<b>Ames, IA Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	D	N	D	D	c	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	N	D	D	c	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
<b>Boone, IA Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>109</b>	<b>37 617</b>	<b>N</b>	<b>13 528</b>	<b>2 951</b>	<b>743</b>	<b>20.8</b>	<b>3.1</b>
611	Educational services .....	109	37 617	N	13 528	2 951	743	20.8	3.1
6114	Business schools and computer and management training .....	19	D	N	D	D	c	D	D
61143	Professional and management development training .....	13	D	N	D	D	b	D	D
611430	Professional and management development training .....	13	D	N	D	D	b	D	D
6115	Technical and trade schools .....	12	D	N	D	D	b	D	D
61151	Technical and trade schools .....	12	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	70	D	N	D	D	f	D	D
61161	Fine arts schools .....	37	D	N	D	D	c	D	D
611610	Fine arts schools .....	37	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals') .....	29	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	8	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	12	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	12	D	N	D	D	b	D	D
61169	All other schools and instruction .....	20	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	9	D	N	D	D	c	D	D
611692	Automobile driving schools .....	5	D	N	D	D	b	D	D
6117	Educational support services .....	8	D	N	D	D	b	D	D
61171	Educational support services .....	8	D	N	D	D	b	D	D
611710	Educational support services .....	8	D	N	D	D	b	D	D
6117101	Educational support services (except test development and evaluation services) ...	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>30</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	30	D	D	D	D	c	D	D
6115	Technical and trade schools .....	5	D	D	D	D	a	D	D
61151	Technical and trade schools .....	5	D	D	D	D	a	D	D
6116	Other schools and instruction .....	20	D	D	D	D	b	D	D
61169	All other schools and instruction .....	9	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>79</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	79	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	17	D	N	D	D	c	D	D
61143	Professional and management development training .....	12	D	N	D	D	b	D	D
611430	Professional and management development training .....	12	D	N	D	D	b	D	D
6115	Technical and trade schools .....	7	D	N	D	D	b	D	D
61151	Technical and trade schools .....	7	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	50	D	N	D	D	e	D	D
61161	Fine arts schools .....	29	D	N	D	D	c	D	D
611610	Fine arts schools .....	29	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals') .....	24	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	5	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
61169	All other schools and instruction .....	11	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	7	D	N	D	D	c	D	D
611692	Automobile driving schools .....	3	D	N	D	D	b	D	D

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.



**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
<b>CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>37</b>	<b>14 171</b>	<b>N</b>	<b>5 241</b>	<b>1 161</b>	<b>297</b>	<b>11.4</b>	<b>1.9</b>
611	Educational services .....	37	14 171	N	5 241	1 161	297	11.4	1.9
6115	Technical and trade schools .....	8	D	N	D	D	b	D	D
61151	Technical and trade schools .....	8	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	20	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	8	D	N	D	D	c	D	D
611620	Sports and recreation instruction .....	8	D	N	D	D	c	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	10	D	D	D	D	b	D	D
6115	Technical and trade schools .....	5	D	D	D	D	b	D	D
61151	Technical and trade schools .....	5	D	D	D	D	b	D	D
6116	Other schools and instruction .....	3	D	D	D	D	b	D	D
61162	Sports and recreation instruction .....	2	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	2	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>27</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	27	D	N	D	D	c	D	D
6115	Technical and trade schools .....	3	D	N	D	D	b	D	D
61151	Technical and trade schools .....	3	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D
<b>CLINTON, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

See footnotes at end of table.

**Table 2. Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002—Con.**

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

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

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

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

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

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

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

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

See footnotes at end of table.



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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BUENA VISTA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>CALHOUN</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>CARROLL</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>CASS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>CERRO GORDO</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	9	D	N	D	D	b	D	D
611	Educational services .....	9	D	N	D	D	b	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>CLINTON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	b	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CRAWFORD</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>DALLAS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	7	D	N	D	D	a	D	D
611	Educational services .....	7	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	7	D	N	D	D	a	D	D
611	Educational services .....	7	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	4	D	N	D	D	a	D	D
<b>DAVIS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>DES MOINES</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
<b>DICKINSON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DUBUQUE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	13	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	9	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
<b>EMMET</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
<b>FAYETTE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FREMONT</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HAMILTON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
<b>HARRISON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>HENRY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>HOWARD</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>HUMBOLDT</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>IOWA</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JASPER</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>JEFFERSON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	7	D	N	D	D	b	D	D
611	Educational services .....	7	D	N	D	D	b	D	D
6117	Educational support services .....	3	D	N	D	D	a	D	D
61171	Educational support services .....	3	D	N	D	D	a	D	D
611710	Educational support services .....	3	D	N	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
6117	Educational support services .....	1	D	D	D	D	a	D	D
61171	Educational support services .....	1	D	D	D	D	a	D	D
611710	Educational support services .....	1	D	D	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	5	D	N	D	D	a	D	D
611	Educational services .....	5	D	N	D	D	a	D	D
<b>JOHNSON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	26	D	N	D	D	g	D	D
611	Educational services .....	26	D	N	D	D	g	D	D
6115	Technical and trade schools .....	2	D	N	D	D	b	D	D
61151	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116102	Art, drama, and music schools .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	4	D	N	D	D	b	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D
6117	Educational support services .....	5	D	N	D	D	g	D	D
61171	Educational support services .....	5	D	N	D	D	g	D	D
611710	Educational support services .....	5	D	N	D	D	g	D	D
6117102	Educational test development and evaluation services .....	3	D	N	D	D	g	D	D

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JOHNSON—Con.</b>									
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
611	Educational services .....	7	D	D	D	D	g	D	D
6116	Other schools and instruction .....	4	D	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	D	b	D	D
6116102	Art, drama, and music schools .....	1	D	D	D	D	b	D	D
6117	Educational support services .....	2	D	D	D	D	g	D	D
61171	Educational support services .....	2	D	D	D	D	g	D	D
611710	Educational support services .....	2	D	D	D	D	g	D	D
6117102	Educational test development and evaluation services .....	2	D	D	D	D	g	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>19</b>	<b>9 383</b>	<b>N</b>	<b>3 052</b>	<b>598</b>	<b>212</b>	<b>26.8</b>	<b>24.5</b>
611	Educational services .....	19	9 383	N	3 052	598	212	26.8	24.5
6115	Technical and trade schools .....	2	D	N	D	D	b	D	D
61151	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	13	D	N	D	D	c	D	D
61169	All other schools and instruction .....	4	D	N	D	D	b	D	D
611691	Exam preparation and tutoring .....	3	D	N	D	D	b	D	D
<b>JONES</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	1	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	b	D	D
6116	Other schools and instruction .....	1	D	D	D	D	b	D	D
61162	Sports and recreation instruction .....	1	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
<b>LEE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LINN</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>34</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
611	Educational services .....	34	D	N	D	D	e	D	D
6115	Technical and trade schools .....	7	D	N	D	D	b	D	D
61151	Technical and trade schools .....	7	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	19	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	7	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	7	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	9	D	D	D	D	b	D	D
6115	Technical and trade schools .....	5	D	D	D	D	b	D	D
61151	Technical and trade schools .....	5	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>25</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	25	D	N	D	D	c	D	D
6115	Technical and trade schools .....	2	D	N	D	D	b	D	D
61151	Technical and trade schools .....	2	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	17	D	N	D	D	c	D	D
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	9	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D
<b>LYON</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MADISON</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MAHASKA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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

See footnotes at end of table.



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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PLYMOUTH</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>POLK</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>91</b>	<b>33 778</b>	<b>N</b>	<b>12 696</b>	<b>2 772</b>	<b>711</b>	<b>19.2</b>	<b>3.3</b>
611	Educational services .....	91	33 778	N	12 696	2 772	711	19.2	3.3
6114	Business schools and computer and management training .....	15	D	N	D	D	c	D	D
61143	Professional and management development training .....	12	D	N	D	D	b	D	D
611430	Professional and management development training .....	12	D	N	D	D	b	D	D
6115	Technical and trade schools .....	10	D	N	D	D	b	D	D
61151	Technical and trade schools .....	10	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	59	D	N	D	D	e	D	D
61161	Fine arts schools .....	29	D	N	D	D	c	D	D
611610	Fine arts schools .....	29	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	21	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	8	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	9	D	N	D	D	b	D	D
61169	All other schools and instruction .....	20	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	9	D	N	D	D	c	D	D
611692	Automobile driving schools .....	5	D	N	D	D	b	D	D
6117	Educational support services .....	7	D	N	D	D	b	D	D
61171	Educational support services .....	7	D	N	D	D	b	D	D
611710	Educational support services .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>25</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	25	D	D	D	D	c	D	D
6115	Technical and trade schools .....	4	D	D	D	D	a	D	D
61151	Technical and trade schools .....	4	D	D	D	D	a	D	D
6116	Other schools and instruction .....	18	D	D	D	D	b	D	D
61169	All other schools and instruction .....	9	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>66</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	66	D	N	D	D	f	D	D
6114	Business schools and computer and management training .....	14	D	N	D	D	c	D	D
61143	Professional and management development training .....	11	D	N	D	D	b	D	D
611430	Professional and management development training .....	11	D	N	D	D	b	D	D
6115	Technical and trade schools .....	6	D	N	D	D	b	D	D
61151	Technical and trade schools .....	6	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	2	D	N	D	D	b	D	D

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>POLK—Con.</b>								
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.</b>								
<b>61</b>	<b>Educational services—Con.</b>								
611	Educational services—Con.								
6116	Other schools and instruction .....	41	D	N	D	D	e	D	D
61161	Fine arts schools .....	23	D	N	D	D	c	D	D
611610	Fine arts schools .....	23	D	N	D	D	c	D	D
6116101	Dance schools (including children's and professionals) .....	18	D	N	D	D	c	D	D
6116102	Art, drama, and music schools .....	5	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	6	D	N	D	D	b	D	D
61169	All other schools and instruction .....	11	D	N	D	D	c	D	D
611691	Exam preparation and tutoring .....	7	D	N	D	D	c	D	D
611692	Automobile driving schools .....	3	D	N	D	D	b	D	D
	<b>POTTAWATTAMIE</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	D	N	D	D	b	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	N	D	D	b	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
	<b>POWESHIEK</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>RINGGOLD</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>SAC</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>TAMA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>UNION</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WAPELLO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WARREN</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D
6115	Technical and trade schools .....	1	D	D	D	D	a	D	D
61151	Technical and trade schools .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WASHINGTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WEBSTER</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

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

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

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

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

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

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ADEL</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ALTOONA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>AMES</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	10	3 875	N	1 527	415	114	36.5	4.1
611	Educational services .....	10	3 875	N	1 527	415	114	36.5	4.1
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	9	D	N	D	D	c	D	D
611	Educational services .....	9	D	N	D	D	c	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
	<b>ANKENY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	5	D	N	D	D	a	D	D
611	Educational services .....	5	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ATLANTIC</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BETTENDORF</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	5	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	5	D	N	D	D	b	D	D
<b>BLOOMFIELD</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
<b>BOONE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
<b>BURLINGTON</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
<b>CARLISLE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
<b>CARLISLE (PART - WARREN COUNTY)</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D
<b>CARROLL</b>									
<b>ALL ESTABLISHMENTS</b>									
61	<b>Educational services</b> .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CARTER LAKE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>CEDAR FALLS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	7	D	N	D	D	b	D	D
611	Educational services .....	7	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>CEDAR RAPIDS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	20	D	N	D	D	c	D	D
611	Educational services .....	20	D	N	D	D	c	D	D
6115	Technical and trade schools .....	4	D	N	D	D	b	D	D
61151	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	12	D	N	D	D	c	D	D
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	6	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	3	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	6	D	D	D	D	b	D	D
611	Educational services .....	6	D	D	D	D	b	D	D
6115	Technical and trade schools .....	3	D	D	D	D	a	D	D
61151	Technical and trade schools .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	14	D	N	D	D	c	D	D
611	Educational services .....	14	D	N	D	D	c	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	10	D	N	D	D	c	D	D
61161	Fine arts schools .....	6	D	N	D	D	b	D	D
611610	Fine arts schools .....	6	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals) .....	6	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	2	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	2	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CENTERVILLE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>CLARINDA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>CLEAR LAKE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>CLINTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>CLIVE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	7	3 972	N	1 429	305	101	14.6	3.2
611	Educational services .....	7	3 972	N	1 429	305	101	14.6	3.2
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
6116	Other schools and instruction .....	4	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
6115	Technical and trade schools .....	1	D	D	D	D	a	D	D
61151	Technical and trade schools .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLIVE (PART - POLK COUNTY)</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>3 972</b>	<b>N</b>	<b>1 429</b>	<b>305</b>	<b>101</b>	<b>14.6</b>	<b>3.2</b>
611	Educational services .....	7	3 972	N	1 429	305	101	14.6	3.2
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
6116	Other schools and instruction .....	4	D	N	D	D	b	D	D
61169	All other schools and instruction .....	3	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
6115	Technical and trade schools .....	1	D	D	D	D	a	D	D
61151	Technical and trade schools .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	3	D	N	D	D	b	D	D
61169	All other schools and instruction .....	2	D	N	D	D	b	D	D
<b>CORALVILLE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
6116	Other schools and instruction .....	4	D	N	D	D	b	D	D
<b>COUNCIL BLUFFS</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	8	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	8	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CRESCO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>CRESTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>DAVENPORT</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	13	D	N	D	D	b	D	D
611	Educational services .....	13	D	N	D	D	b	D	D
6115	Technical and trade schools .....	4	D	N	D	D	b	D	D
61151	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	3	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	12	D	N	D	D	b	D	D
611	Educational services .....	12	D	N	D	D	b	D	D
6115	Technical and trade schools .....	4	D	N	D	D	b	D	D
61151	Technical and trade schools .....	4	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	3	D	N	D	D	b	D	D
	<b>DECORAH</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>DENISON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>34</b>	<b>9 174</b>	<b>N</b>	<b>3 259</b>	<b>782</b>	<b>193</b>	<b>29.6</b>	<b>2.9</b>
611	Educational services .....	34	9 174	N	3 259	782	193	29.6	2.9
6115	Technical and trade schools .....	5	D	N	D	D	b	D	D
61151	Technical and trade schools .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	23	3 997	N	1 434	340	120	47.0	6.8
61161	Fine arts schools .....	9	D	N	D	D	b	D	D
611610	Fine arts schools .....	9	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals') .....	8	D	N	D	D	b	D	D
61169	All other schools and instruction .....	10	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	14	D	D	D	D	b	D	D
6116	Other schools and instruction .....	10	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>20</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	20	D	N	D	D	c	D	D
6115	Technical and trade schools .....	2	D	N	D	D	b	D	D
61151	Technical and trade schools .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	13	D	N	D	D	b	D	D
61161	Fine arts schools .....	7	D	N	D	D	b	D	D
611610	Fine arts schools .....	7	D	N	D	D	b	D	D
6116101	Dance schools (including children's and professionals') .....	6	D	N	D	D	b	D	D
<b>DE WITT</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>DUBUQUE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	12	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D
6116	Other schools and instruction .....	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	10	D	N	D	D	b	D	D
6115	Technical and trade schools .....	1	D	N	D	D	b	D	D
61151	Technical and trade schools .....	1	D	N	D	D	b	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	b	D	D

See footnotes at end of table.

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ELDRIDGE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
<b>ESTHERVILLE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
611	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	D	a	D	D
<b>FAIRFIELD</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
6117	Educational support services .....	3	D	N	D	D	a	D	D
61171	Educational support services .....	3	D	N	D	D	a	D	D
611710	Educational support services .....	3	D	N	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	D	a	D	D
6117	Educational support services .....	1	D	D	D	D	a	D	D
61171	Educational support services .....	1	D	D	D	D	a	D	D
611710	Educational support services .....	1	D	D	D	D	a	D	D
6117101	Educational support services (except test development and evaluation services) ...	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
611	Educational services .....	4	D	N	D	D	a	D	D
<b>FORT DODGE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

See footnotes at end of table.

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

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KNOXVILLE</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	1	D	N	D	D	a	D	D
<b>LE MARS</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
6115	Technical and trade schools .....	1	D	N	D	D	a	D	D
61151	Technical and trade schools .....	1	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>MARION</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	7	626	N	180	30	8	46.5	42.5
611	Educational services .....	7	626	N	180	30	8	46.5	42.5
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	a	D	D
<b>MASON CITY</b>									
<b>ALL ESTABLISHMENTS</b>									
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
61	Educational services .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
61	Educational services .....	4	D	N	D	D	b	D	D
611	Educational services .....	4	D	N	D	D	b	D	D
6115	Technical and trade schools .....	2	D	N	D	D	a	D	D
61151	Technical and trade schools .....	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools .....	1	D	N	D	D	a	D	D

See footnotes at end of table.



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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>MONTICELLO</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	b	D	D
611	Educational services .....	2	D	N	D	D	b	D	D
6116	Other schools and instruction .....	1	D	N	D	D	b	D	D
61162	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	b	D	D
611	Educational services .....	1	D	D	D	D	b	D	D
6116	Other schools and instruction .....	1	D	D	D	D	b	D	D
61162	Sports and recreation instruction .....	1	D	D	D	D	b	D	D
611620	Sports and recreation instruction .....	1	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>MOUNT PLEASANT</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>MUSCATINE</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>NEVADA</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	2	D	N	D	D	a	D	D
611	Educational services .....	2	D	N	D	D	a	D	D
	<b>NORTH LIBERTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>NORWALK</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	<b>Educational services</b> .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	<b>Educational services</b> .....	1	D	D	D	D	a	D	D

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

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

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>SHELDON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SHELDON (PART - O'BRIEN COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SHENANDOAH</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SHENANDOAH (PART - PAGE COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>SIOUX CENTER</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>SIOUX CITY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	6	D	N	D	D	b	D	D
611	Educational services .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	5	D	N	D	D	b	D	D
611	Educational services .....	5	D	N	D	D	b	D	D

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WAVERLY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WEST BURLINGTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>WEST DES MOINES</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	15	D	N	D	D	c	D	D
611	Educational services .....	15	D	N	D	D	c	D	D
6114	Business schools and computer and management training .....	6	D	N	D	D	b	D	D
61143	Professional and management development training .....	5	D	N	D	D	b	D	D
611430	Professional and management development training .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	12	D	N	D	D	c	D	D
611	Educational services .....	12	D	N	D	D	c	D	D
6114	Business schools and computer and management training .....	5	D	N	D	D	b	D	D
61143	Professional and management development training .....	4	D	N	D	D	b	D	D
611430	Professional and management development training .....	4	D	N	D	D	b	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
	<b>WEST DES MOINES (PART - POLK COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	15	D	N	D	D	c	D	D
611	Educational services .....	15	D	N	D	D	c	D	D
6114	Business schools and computer and management training .....	6	D	N	D	D	b	D	D
61143	Professional and management development training .....	5	D	N	D	D	b	D	D
611430	Professional and management development training .....	5	D	N	D	D	b	D	D
6116	Other schools and instruction .....	7	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	D	a	D	D

See footnotes at end of table.

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

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WEST DES MOINES (PART - POLK COUNTY)—Con.</b>								
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	12	D	N	D	D	c	D	D
611	Educational services .....	12	D	N	D	D	c	D	D
6114	Business schools and computer and management training .....	5	D	N	D	D	b	D	D
61143	Professional and management development training .....	4	D	N	D	D	b	D	D
611430	Professional and management development training .....	4	D	N	D	D	b	D	D
6116	Other schools and instruction .....	6	D	N	D	D	b	D	D
	<b>WILLIAMSBURG</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>WINDSOR HEIGHTS</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	b	D	D
	<b>WINTERSET</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF ALLAMAKEE COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF BLACK HAWK COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF BUENA VISTA COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
611	Educational services .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
61	Educational services .....	1	D	N	D	D	a	D	D
611	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF CALHOUN COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF CLINTON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF DALLAS COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	3	D	N	D	D	a	D	D
611	Educational services .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF DICKINSON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF DUBUQUE COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF FAYETTE COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF FREMONT COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
61	Educational services .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
61	Educational services .....	1	D	N	D	D	a	D	D

See footnotes at end of table.



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

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

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

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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

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

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

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