

# Iowa: 2002

Issued June 2005

EC02-71A-1A

## 2002 Economic Census

*Arts, Entertainment, and Recreation*

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.]

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

See footnotes at end of table.

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

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

See footnotes at end of table.

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

See footnotes at end of table.

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

<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]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AMES-BOONE, IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>41</b>	<b>12 982</b>	<b>N</b>	<b>4 078</b>	<b>811</b>	<b>327</b>	<b>30.8</b>	<b>5.4</b>
711	Performing arts, spectator sports, and related industries .....	11	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	24	9 488	N	3 239	677	281	40.3	7.3
7139	Other amusement and recreation services .....	24	9 488	N	3 239	677	281	40.3	7.3
71394	Fitness and recreational sports centers .....	6	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	6	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	6	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>18</b>	<b>5 727</b>	<b>4 738</b>	<b>2 044</b>	<b>382</b>	<b>158</b>	<b>57.8</b>	<b>.2</b>
712	Museums, historical sites, and similar institutions ..	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	8	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	8	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>23</b>	<b>7 255</b>	<b>N</b>	<b>2 034</b>	<b>429</b>	<b>169</b>	<b>9.5</b>	<b>9.4</b>
713	Amusement, gambling, and recreation industries ...	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	5	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	5	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	5	D	N	D	D	c	D	D
<b>Ames, IA Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>26</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ...	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	5	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>16</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers .....	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	3	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MISAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>AMES-BOONE, IA COMBINED STATISTICAL AREA—Con.</b>								
	<b>Boone, IA Micropolitan Statistical Area</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	15	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	8	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
	<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	216	261 302	N	74 740	14 335	4 302	9.3	2.7
711	Performing arts, spectator sports, and related industries .....	58	D	N	D	D	g	D	D
7111	Performing arts companies .....	13	9 959	N	2 549	608	247	34.3	.2
71111	Theater companies and dinner theaters .....	4	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters .....	4	D	N	D	D	c	D	D
71113	Musical groups and artists .....	8	D	N	D	D	c	D	D
711130	Musical groups and artists .....	8	D	N	D	D	c	D	D
7112	Spectator sports .....	11	D	N	D	D	g	D	D
71121	Spectator sports .....	11	D	N	D	D	g	D	D
711212	Racetracks .....	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation .....	1	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events .....	9	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	14	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions .....	14	D	N	D	D	c	D	D
71211	Museums .....	11	D	N	D	D	c	D	D
712110	Museums .....	11	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ..	144	D	N	D	D	g	D	D
7131	Amusement parks and arcades .....	8	D	N	D	D	b	D	D
71311	Amusement and theme parks .....	2	D	N	D	D	b	D	D
713110	Amusement and theme parks .....	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	136	D	N	D	D	g	D	D
71391	Golf courses and country clubs .....	33	43 344	N	16 908	2 696	825	17.2	5.9
713910	Golf courses and country clubs .....	33	43 344	N	16 908	2 696	825	17.2	5.9
71394	Fitness and recreational sports centers .....	52	20 050	N	7 043	1 666	956	19.8	2.6
713940	Fitness and recreational sports centers .....	52	20 050	N	7 043	1 666	956	19.8	2.6
7139409	Other fitness and recreational sports centers .....	43	16 390	N	5 780	1 390	663	20.3	3.1
71395	Bowling centers .....	17	7 229	N	2 305	585	249	51.0	4.1
713950	Bowling centers .....	17	7 229	N	2 305	585	249	51.0	4.1
71399	All other amusement and recreation industries ..	32	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	32	D	N	D	D	c	D	D
7139904	Miniature golf courses .....	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation) .....	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services .....	14	2 948	N	531	115	40	82.1	1.5
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	52	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries .....	12	D	D	D	D	f	D	D
7111	Performing arts companies .....	7	D	D	D	D	c	D	D
71111	Theater companies and dinner theaters .....	2	D	D	D	D	b	D	D
711110	Theater companies and dinner theaters .....	2	D	D	D	D	b	D	D
71113	Musical groups and artists .....	5	D	D	D	D	c	D	D
711130	Musical groups and artists .....	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events .....	5	D	D	D	D	e	D	D

See footnotes at end of table.



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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.</b>									
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
712	Museums, historical sites, and similar institutions . . .	13	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions . . . . .	13	D	D	D	D	c	D	D
71211	Museums . . . . .	10	D	D	D	D	c	D	D
712110	Museums . . . . .	10	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries . . .	27	D	D	D	D	f	D	D
7139	Other amusement and recreation services . . . . .	27	D	D	D	D	f	D	D
71391	Golf courses and country clubs . . . . .	13	22 971	21 898	10 088	1 596	447	9.6	7.2
713910	Golf courses and country clubs . . . . .	13	22 971	21 898	10 088	1 596	447	9.6	7.2
71394	Fitness and recreational sports centers . . . . .	8	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers . . . . .	8	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers . . . . .	8	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>164</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	46	D	N	D	D	g	D	D
7111	Performing arts companies . . . . .	6	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters . . . . .	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters . . . . .	2	D	N	D	D	b	D	D
7112	Spectator sports . . . . .	11	D	N	D	D	g	D	D
71121	Spectator sports . . . . .	11	D	N	D	D	g	D	D
711212	Racetracks . . . . .	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation . . . . .	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	117	D	N	D	D	g	D	D
7131	Amusement parks and arcades . . . . .	8	D	N	D	D	b	D	D
71311	Amusement and theme parks . . . . .	2	D	N	D	D	b	D	D
713110	Amusement and theme parks . . . . .	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services . . . . .	109	D	N	D	D	g	D	D
71391	Golf courses and country clubs . . . . .	20	20 373	N	6 820	1 100	378	25.9	4.4
713910	Golf courses and country clubs . . . . .	20	20 373	N	6 820	1 100	378	25.9	4.4
71394	Fitness and recreational sports centers . . . . .	44	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers . . . . .	44	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers . . . . .	35	D	N	D	D	e	D	D
71395	Bowling centers . . . . .	17	7 229	N	2 305	585	249	51.0	4.1
713950	Bowling centers . . . . .	17	7 229	N	2 305	585	249	51.0	4.1
71399	All other amusement and recreation industries . . .	26	D	N	D	D	c	D	D
713990	All other amusement and recreation industries . . . . .	26	D	N	D	D	c	D	D
7139904	Miniature golf courses . . . . .	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services . . . . .	8	D	N	D	D	b	D	D
<b>Des Moines, IA Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>204</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	57	D	N	D	D	g	D	D
7111	Performing arts companies . . . . .	13	9 959	N	2 549	608	247	34.3	.2
71111	Theater companies and dinner theaters . . . . .	4	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters . . . . .	4	D	N	D	D	c	D	D
71113	Musical groups and artists . . . . .	8	D	N	D	D	c	D	D
711130	Musical groups and artists . . . . .	8	D	N	D	D	c	D	D
7112	Spectator sports . . . . .	11	D	N	D	D	g	D	D
71121	Spectator sports . . . . .	11	D	N	D	D	g	D	D
711212	Racetracks . . . . .	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation . . . . .	1	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events . . . . .	9	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions . . .	12	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions . . . . .	12	D	N	D	D	c	D	D
71211	Museums . . . . .	9	D	N	D	D	c	D	D
712110	Museums . . . . .	9	D	N	D	D	c	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.</b>									
<b>Des Moines, IA Metropolitan Statistical Area—Con.</b>									
<b>ALL ESTABLISHMENTS—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries . . .	135	D	N	D	D	g	D	D
7131	Amusement parks and arcades . . . . .	8	D	N	D	D	b	D	D
71311	Amusement and theme parks . . . . .	2	D	N	D	D	b	D	D
713110	Amusement and theme parks . . . . .	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services . . . . .	127	D	N	D	D	g	D	D
71391	Golf courses and country clubs . . . . .	28	D	N	D	D	f	D	D
713910	Golf courses and country clubs . . . . .	28	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers . . . . .	51	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers . . . . .	51	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers . . . . .	43	16 390	N	5 780	1 390	663	20.3	3.1
71395	Bowling centers . . . . .	14	D	N	D	D	c	D	D
713950	Bowling centers . . . . .	14	D	N	D	D	c	D	D
71399	All other amusement and recreation industries . . . . .	32	D	N	D	D	c	D	D
713990	All other amusement and recreation industries . . . . .	32	D	N	D	D	c	D	D
7139904	Miniature golf courses . . . . .	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services . . . . .	14	2 948	N	531	115	40	82.1	1.5
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>47</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	12	D	D	D	D	f	D	D
7111	Performing arts companies . . . . .	7	D	D	D	D	c	D	D
71111	Theater companies and dinner theaters . . . . .	2	D	D	D	D	b	D	D
711110	Theater companies and dinner theaters . . . . .	2	D	D	D	D	b	D	D
71113	Musical groups and artists . . . . .	5	D	D	D	D	c	D	D
711130	Musical groups and artists . . . . .	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events . . . . .	5	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions . . . . .	12	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions . . . . .	12	D	D	D	D	c	D	D
71211	Museums . . . . .	9	D	D	D	D	c	D	D
712110	Museums . . . . .	9	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries . . . . .	23	D	D	D	D	f	D	D
7139	Other amusement and recreation services . . . . .	23	D	D	D	D	f	D	D
71391	Golf courses and country clubs . . . . .	9	D	D	D	D	e	D	D
713910	Golf courses and country clubs . . . . .	9	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers . . . . .	8	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers . . . . .	8	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers . . . . .	8	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>157</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	45	D	N	D	D	g	D	D
7111	Performing arts companies . . . . .	6	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters . . . . .	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters . . . . .	2	D	N	D	D	b	D	D
7112	Spectator sports . . . . .	11	D	N	D	D	g	D	D
71121	Spectator sports . . . . .	11	D	N	D	D	g	D	D
711212	Racetracks . . . . .	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation . . . . .	1	D	N	D	D	f	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MISAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.</b>									
<b>Des Moines, IA Metropolitan Statistical Area—Con.</b>									
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries . . .	112	D	N	D	D	g	D	D
7131	Amusement parks and arcades . . . . .	8	D	N	D	D	b	D	D
71311	Amusement and theme parks . . . . .	2	D	N	D	D	b	D	D
713110	Amusement and theme parks . . . . .	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services . . . . .	104	D	N	D	D	g	D	D
71391	Golf courses and country clubs . . . . .	19	D	N	D	D	e	D	D
713910	Golf courses and country clubs . . . . .	19	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers . . . . .	43	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers . . . . .	43	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers . . . . .	35	D	N	D	D	e	D	D
71395	Bowling centers . . . . .	14	D	N	D	D	c	D	D
713950	Bowling centers . . . . .	14	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	26	D	N	D	D	c	D	D
713990	All other amusement and recreation industries . . . . .	26	D	N	D	D	c	D	D
7139904	Miniature golf courses . . . . .	4	3 019	N	1 167	181	52	—	—
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	9	3 740	N	1 073	256	73	22.0	4.0
7139908	All other miscellaneous amusement and recreation services . . . . .	8	D	N	D	D	b	D	D
<b>Newton, IA Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>
713	Amusement, gambling, and recreation industries . . .	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services . . . . .	9	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>5</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>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>
<b>OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>351</b>	<b>404 563</b>	<b>N</b>	<b>101 678</b>	<b>23 114</b>	<b>6 853</b>	<b>7.7</b>	<b>4.0</b>
711	Performing arts, spectator sports, and related industries . . . . .	82	D	N	D	D	g	D	D
7111	Performing arts companies . . . . .	19	D	N	D	D	e	D	D
71111	Theater companies and dinner theaters . . . . .	9	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters . . . . .	9	D	N	D	D	c	D	D
7111101	Opera companies . . . . .	1	D	N	D	D	b	D	D
7111102	Theater companies . . . . .	7	D	N	D	D	c	D	D
71113	Musical groups and artists . . . . .	9	D	N	D	D	c	D	D
711130	Musical groups and artists . . . . .	9	D	N	D	D	c	D	D
7111301	Symphony orchestras and chamber music organizations . . . . .	2	D	N	D	D	b	D	D
7111309	Other music groups and artists . . . . .	7	D	N	D	D	b	D	D
7112	Spectator sports . . . . .	15	D	N	D	D	g	D	D
71121	Spectator sports . . . . .	15	D	N	D	D	g	D	D
711212	Racetracks . . . . .	6	D	N	D	D	g	D	D
7112121	Dog racetrack operation . . . . .	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events . . . . .	15	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities . . . . .	10	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities . . . . .	10	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers . . . . .	29	10 927	N	3 520	849	156	11.1	3.3
71151	Independent artists, writers, and performers . . .	29	10 927	N	3 520	849	156	11.1	3.3
711510	Independent artists, writers, and performers .	29	10 927	N	3 520	849	156	11.1	3.3

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA—Con.</b>									
<b>ALL ESTABLISHMENTS—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
712	Museums, historical sites, and similar institutions . . .	26	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions . . . . .	26	D	N	D	D	f	D	D
71211	Museums . . . . .	17	12 258	N	5 466	1 334	251	4.0	.3
712110	Museums . . . . .	17	12 258	N	5 466	1 334	251	4.0	.3
71213	Zoos and botanical gardens . . . . .	3	D	N	D	D	f	D	D
712130	Zoos and botanical gardens . . . . .	3	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	243	D	N	D	D	h	D	D
7131	Amusement parks and arcades . . . . .	8	D	N	D	D	c	D	D
71312	Amusement arcades . . . . .	7	D	N	D	D	b	D	D
713120	Amusement arcades . . . . .	7	D	N	D	D	b	D	D
7132	Gambling industries . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services . . . . .	222	D	N	D	D	h	D	D
71391	Golf courses and country clubs . . . . .	49	56 785	N	22 532	4 195	1 010	13.0	6.9
713910	Golf courses and country clubs . . . . .	49	56 785	N	22 532	4 195	1 010	13.0	6.9
71394	Fitness and recreational sports centers . . . . .	91	49 626	N	17 012	3 967	1 943	16.4	12.6
713940	Fitness and recreational sports centers . . . . .	91	49 626	N	17 012	3 967	1 943	16.4	12.6
7139405	Roller skating rinks . . . . .	6	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers . . . . .	85	D	N	D	D	g	D	D
71395	Bowling centers . . . . .	30	14 133	N	3 738	1 037	378	29.6	1.8
713950	Bowling centers . . . . .	30	14 133	N	3 738	1 037	378	29.6	1.8
71399	All other amusement and recreation industries . .	46	21 552	N	3 988	1 013	230	13.6	9.4
713990	All other amusement and recreation industries . . . . .	46	21 552	N	3 988	1 013	230	13.6	9.4
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	11	13 701	N	2 281	614	130	2.7	1.2
7139908	All other miscellaneous amusement and recreation services . . . . .	25	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>104</b>	<b>110 023</b>	<b>94 472</b>	<b>40 822</b>	<b>8 914</b>	<b>2 414</b>	<b>9.1</b>	<b>6.0</b>
711	Performing arts, spectator sports, and related industries . . . . .	16	D	D	D	D	e	D	D
7111	Performing arts companies . . . . .	10	D	D	D	D	e	D	D
71111	Theater companies and dinner theaters . . . . .	5	D	D	D	D	c	D	D
711110	Theater companies and dinner theaters . . . . .	5	D	D	D	D	c	D	D
7111101	Opera companies . . . . .	1	D	D	D	D	b	D	D
7111102	Theater companies . . . . .	4	D	D	D	D	c	D	D
71113	Musical groups and artists . . . . .	4	D	D	D	D	b	D	D
711130	Musical groups and artists . . . . .	4	D	D	D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations . . . . .	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions . .	25	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions . . . . .	25	D	D	D	D	f	D	D
71211	Museums . . . . .	17	12 258	11 887	5 466	1 334	251	4.0	.3
712110	Museums . . . . .	17	12 258	11 887	5 466	1 334	251	4.0	.3
71213	Zoos and botanical gardens . . . . .	3	D	D	D	D	f	D	D
712130	Zoos and botanical gardens . . . . .	3	D	D	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	63	D	D	D	D	g	D	D
7139	Other amusement and recreation services . . . . .	63	D	D	D	D	g	D	D
71391	Golf courses and country clubs . . . . .	15	22 116	22 660	10 268	2 053	409	13.9	1.1
713910	Golf courses and country clubs . . . . .	15	22 116	22 660	10 268	2 053	409	13.9	1.1
71394	Fitness and recreational sports centers . . . . .	33	19 809	17 214	7 704	1 632	860	22.9	22.2
713940	Fitness and recreational sports centers . . . . .	33	19 809	17 214	7 704	1 632	860	22.9	22.2
7139409	Other fitness and recreational sports centers . . . . .	33	19 809	17 214	7 704	1 632	860	22.9	22.2
71399	All other amusement and recreation industries . .	15	D	D	D	D	b	D	D
713990	All other amusement and recreation industries . . . . .	15	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services . . . . .	15	D	D	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/revenue—	
								From administrative records <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</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>247</b>	<b>294 540</b>	<b>N</b>	<b>60 856</b>	<b>14 200</b>	<b>4 439</b>	<b>7.2</b>	<b>3.3</b>
711	Performing arts, spectator sports, and related industries .....	66	D	N	D	D	g	D	D
7111	Performing arts companies .....	9	D	N	D	D	b	D	D
71113	Musical groups and artists .....	5	D	N	D	D	a	D	D
711130	Musical groups and artists .....	5	D	N	D	D	a	D	D
7111309	Other music groups and artists .....	5	D	N	D	D	a	D	D
7112	Spectator sports .....	15	D	N	D	D	g	D	D
71121	Spectator sports .....	15	D	N	D	D	g	D	D
711212	Racetracks .....	6	D	N	D	D	g	D	D
7112121	Dog racetrack operation .....	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events .....	9	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	9	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers .....	29	10 927	N	3 520	849	156	11.1	3.3
71151	Independent artists, writers, and performers .....	29	10 927	N	3 520	849	156	11.1	3.3
711510	Independent artists, writers, and performers .....	29	10 927	N	3 520	849	156	11.1	3.3
713	Amusement, gambling, and recreation industries .....	180	D	N	D	D	h	D	D
7131	Amusement parks and arcades .....	8	D	N	D	D	c	D	D
71312	Amusement arcades .....	7	D	N	D	D	b	D	D
713120	Amusement arcades .....	7	D	N	D	D	b	D	D
7132	Gambling industries .....	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries .....	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries .....	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation .....	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services .....	159	D	N	D	D	g	D	D
71391	Golf courses and country clubs .....	34	34 669	N	12 264	2 142	601	12.5	10.5
713910	Golf courses and country clubs .....	34	34 669	N	12 264	2 142	601	12.5	10.5
71394	Fitness and recreational sports centers .....	58	29 817	N	9 308	2 335	1 083	12.1	6.3
713940	Fitness and recreational sports centers .....	58	29 817	N	9 308	2 335	1 083	12.1	6.3
7139405	Roller skating rinks .....	6	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	52	D	N	D	D	f	D	D
71395	Bowling centers .....	30	14 133	N	3 738	1 037	378	29.6	1.8
713950	Bowling centers .....	30	14 133	N	3 738	1 037	378	29.6	1.8
71399	All other amusement and recreation industries .....	31	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	31	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	11	13 701	N	2 281	614	130	2.7	1.2
7139908	All other miscellaneous amusement and recreation services .....	10	D	N	D	D	b	D	D
<b>Fremont, NE Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>17</b>	<b>5 504</b>	<b>N</b>	<b>1 452</b>	<b>298</b>	<b>120</b>	<b>46.3</b>	<b>16.3</b>
713	Amusement, gambling, and recreation industries .....	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>4</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>71</b>	<b>Arts, entertainment, and recreation .....</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>
713	Amusement, gambling, and recreation industries .....	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	10	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <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</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>334</b>	<b>399 059</b>	<b>N</b>	<b>100 226</b>	<b>22 816</b>	<b>6 733</b>	<b>7.1</b>	<b>3.9</b>
711	Performing arts, spectator sports, and related industries .....	79	D	N	D	D	g	D	D
7111	Performing arts companies .....	19	D	N	D	D	e	D	D
71111	Theater companies and dinner theaters .....	9	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters .....	9	D	N	D	D	c	D	D
7111101	Opera companies .....	1	D	N	D	D	b	D	D
7111102	Theater companies .....	7	D	N	D	D	c	D	D
71113	Musical groups and artists .....	9	D	N	D	D	c	D	D
711130	Musical groups and artists .....	9	D	N	D	D	c	D	D
7111301	Symphony orchestras and chamber music organizations .....	2	D	N	D	D	b	D	D
7111309	Other music groups and artists .....	7	D	N	D	D	b	D	D
7112	Spectator sports .....	14	D	N	D	D	g	D	D
71121	Spectator sports .....	14	D	N	D	D	g	D	D
711212	Racetracks .....	5	D	N	D	D	g	D	D
7112121	Dog racetrack operation .....	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events .....	14	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	9	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers .....	28	D	N	D	D	c	D	D
71151	Independent artists, writers, and performers .....	28	D	N	D	D	c	D	D
711510	Independent artists, writers, and performers .....	28	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions .....	23	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions .....	23	D	N	D	D	f	D	D
71211	Museums .....	15	D	N	D	D	c	D	D
712110	Museums .....	15	D	N	D	D	c	D	D
71213	Zoos and botanical gardens .....	3	D	N	D	D	f	D	D
712130	Zoos and botanical gardens .....	3	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries .....	232	D	N	D	D	h	D	D
7131	Amusement parks and arcades .....	8	D	N	D	D	c	D	D
71312	Amusement arcades .....	7	D	N	D	D	b	D	D
713120	Amusement arcades .....	7	D	N	D	D	b	D	D
7132	Gambling industries .....	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries .....	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries .....	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation .....	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services .....	211	D	N	D	D	h	D	D
71391	Golf courses and country clubs .....	45	D	N	D	D	f	D	D
713910	Golf courses and country clubs .....	45	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers .....	90	D	N	D	D	g	D	D
713940	Fitness and recreational sports centers .....	90	D	N	D	D	g	D	D
7139405	Roller skating rinks .....	5	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	85	D	N	D	D	g	D	D
71395	Bowling centers .....	26	D	N	D	D	e	D	D
713950	Bowling centers .....	26	D	N	D	D	e	D	D
71399	All other amusement and recreation industries .....	44	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	44	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	10	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services .....	24	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>100</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	16	D	D	D	D	e	D	D
7111	Performing arts companies .....	10	D	D	D	D	e	D	D
71111	Theater companies and dinner theaters .....	5	D	D	D	D	c	D	D
711110	Theater companies and dinner theaters .....	5	D	D	D	D	c	D	D
7111101	Opera companies .....	1	D	D	D	D	b	D	D
7111102	Theater companies .....	4	D	D	D	D	c	D	D
71113	Musical groups and artists .....	4	D	D	D	D	b	D	D
711130	Musical groups and artists .....	4	D	D	D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations .....	2	D	D	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MISAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Establishments (number)	Receipts/revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/revenue—	
								From administrative records <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 EXEMPT FROM FEDERAL INCOME TAX—Con.</b>								
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
712	Museums, historical sites, and similar institutions . . .	22	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions . . .	22	D	D	D	D	f	D	D
71211	Museums . . . . .	15	D	D	D	D	c	D	D
712110	Museums . . . . .	15	D	D	D	D	c	D	D
71213	Zoos and botanical gardens . . . . .	3	D	D	D	D	f	D	D
712130	Zoos and botanical gardens . . . . .	3	D	D	D	D	f	D	D
713	Amusement, gambling, and recreation industries . . .	62	D	D	D	D	g	D	D
7139	Other amusement and recreation services . . . . .	62	D	D	D	D	g	D	D
71391	Golf courses and country clubs . . . . .	14	D	D	D	D	e	D	D
713910	Golf courses and country clubs . . . . .	14	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers . . . . .	33	19 809	17 214	7 704	1 632	860	22.9	22.2
713940	Fitness and recreational sports centers . . . . .	33	19 809	17 214	7 704	1 632	860	22.9	22.2
7139409	Other fitness and recreational sports centers . . . . .	33	19 809	17 214	7 704	1 632	860	22.9	22.2
71399	All other amusement and recreation industries . . .	15	D	D	D	D	b	D	D
713990	All other amusement and recreation industries . . .	15	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services . . . . .	15	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>234</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	63	D	N	D	D	g	D	D
7111	Performing arts companies . . . . .	9	D	N	D	D	b	D	D
71113	Musical groups and artists . . . . .	5	D	N	D	D	a	D	D
711130	Musical groups and artists . . . . .	5	D	N	D	D	a	D	D
7111309	Other music groups and artists . . . . .	5	D	N	D	D	a	D	D
7112	Spectator sports . . . . .	14	D	N	D	D	g	D	D
71121	Spectator sports . . . . .	14	D	N	D	D	g	D	D
711212	Racetracks . . . . .	5	D	N	D	D	g	D	D
7112121	Dog racetrack operation . . . . .	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events . . . . .	8	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities . . . . .	8	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities . . . . .	8	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers . . . . .	28	D	N	D	D	c	D	D
71151	Independent artists, writers, and performers . . .	28	D	N	D	D	c	D	D
711510	Independent artists, writers, and performers . . .	28	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries . . .	170	D	N	D	D	h	D	D
7131	Amusement parks and arcades . . . . .	8	D	N	D	D	c	D	D
71312	Amusement arcades . . . . .	7	D	N	D	D	b	D	D
713120	Amusement arcades . . . . .	7	D	N	D	D	b	D	D
7132	Gambling industries . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
71329	Other gambling industries . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
713290	Other gambling industries . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
7132902	Lottery, bingo, bookie, and other betting operation . . . . .	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services . . . . .	149	95 709	N	28 375	6 346	2 210	15.1	6.1
71391	Golf courses and country clubs . . . . .	31	D	N	D	D	f	D	D
713910	Golf courses and country clubs . . . . .	31	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers . . . . .	57	D	N	D	D	g	D	D
713940	Fitness and recreational sports centers . . . . .	57	D	N	D	D	g	D	D
7139405	Roller skating rinks . . . . .	5	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers . . . . .	52	D	N	D	D	f	D	D
71395	Bowling centers . . . . .	26	D	N	D	D	e	D	D
713950	Bowling centers . . . . .	26	D	N	D	D	e	D	D
71399	All other amusement and recreation industries . . .	29	D	N	D	D	c	D	D
713990	All other amusement and recreation industries . . .	29	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	10	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services . . . . .	9	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SIoux CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>85</b>	<b>126 995</b>	<b>N</b>	<b>31 638</b>	<b>7 302</b>	<b>1 680</b>	<b>4.4</b>	<b>32.3</b>
711	Performing arts, spectator sports, and related industries .....	19	D	N	D	D	c	D	D
7112	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
712	Museums, historical sites, and similar institutions ..	4	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions .....	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	62	D	N	D	D	g	D	D
7132	Gambling industries .....	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services .....	47	D	N	D	D	e	D	D
71391	Golf courses and country clubs .....	17	9 413	N	4 078	739	150	13.3	8.5
713910	Golf courses and country clubs .....	17	9 413	N	4 078	739	150	13.3	8.5
71394	Fitness and recreational sports centers .....	14	4 136	N	1 452	368	165	21.7	14.6
713940	Fitness and recreational sports centers .....	14	4 136	N	1 452	368	165	21.7	14.6
7139409	Other fitness and recreational sports centers .....	13	D	N	D	D	c	D	D
71395	Bowling centers .....	5	D	N	D	D	b	D	D
713950	Bowling centers .....	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	11	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	11	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>28</b>	<b>13 919</b>	<b>16 350</b>	<b>4 619</b>	<b>936</b>	<b>301</b>	<b>7.9</b>	<b>6.2</b>
711	Performing arts, spectator sports, and related industries .....	7	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	4	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions .....	4	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	17	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	17	D	D	D	D	c	D	D
71391	Golf courses and country clubs .....	11	D	D	D	D	c	D	D
713910	Golf courses and country clubs .....	11	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>57</b>	<b>113 076</b>	<b>N</b>	<b>27 019</b>	<b>6 366</b>	<b>1 379</b>	<b>4.0</b>	<b>35.6</b>
711	Performing arts, spectator sports, and related industries .....	12	D	N	D	D	b	D	D
7112	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
713	Amusement, gambling, and recreation industries ...	45	D	N	D	D	g	D	D
7132	Gambling industries .....	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services .....	30	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	11	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	11	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	10	3 411	N	1 162	291	142	20.3	17.7
71395	Bowling centers .....	5	D	N	D	D	b	D	D
713950	Bowling centers .....	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	8	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	8	D	N	D	D	b	D	D

See footnotes at end of table.



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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SIoux CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.</b>									
<b>Sioux City, IA-NE-SD Metropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>79</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	18	D	N	D	D	c	D	D
7112	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions .....	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	58	D	N	D	D	g	D	D
7132	Gambling industries .....	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services .....	43	D	N	D	D	e	D	D
71391	Golf courses and country clubs .....	17	9 413	N	4 078	739	150	13.3	8.5
713910	Golf courses and country clubs .....	17	9 413	N	4 078	739	150	13.3	8.5
71394	Fitness and recreational sports centers .....	13	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	13	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	12	D	N	D	D	c	D	D
71395	Bowling centers .....	4	D	N	D	D	b	D	D
713950	Bowling centers .....	4	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	9	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	9	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>26</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	6	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions .....	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	17	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	17	D	D	D	D	c	D	D
71391	Golf courses and country clubs .....	11	D	D	D	D	c	D	D
713910	Golf courses and country clubs .....	11	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>53</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	12	D	N	D	D	b	D	D
7112	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
71121	Spectator sports .....	6	3 496	N	834	205	75	13.2	—
713	Amusement, gambling, and recreation industries ...	41	D	N	D	D	g	D	D
7132	Gambling industries .....	13	D	N	D	D	f	D	D
71321	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
713210	Casinos (except casino hotels) .....	8	87 005	N	21 852	5 206	935	—	44.2
7139	Other amusement and recreation services .....	26	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	10	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	10	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	9	D	N	D	D	c	D	D
71395	Bowling centers .....	4	D	N	D	D	b	D	D
713950	Bowling centers .....	4	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	6	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	6	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SIoux CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.</b>									
<b>Vermillion, SD Micropolitan Statistical Area</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
<b>BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	27	12 214	N	3 375	719	339	42.8	7.3
711	Performing arts, spectator sports, and related industries .....	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ..	21	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	19	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	8	1 915	N	624	153	99	46.9	.7
713940	Fitness and recreational sports centers .....	8	1 915	N	624	153	99	46.9	.7
7139409	Other fitness and recreational sports centers .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	9	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ..	5	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	5	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	18	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ..	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	14	D	N	D	D	c	D	D
<b>CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	95	52 883	N	16 922	3 844	1 465	13.5	7.1
711	Performing arts, spectator sports, and related industries .....	21	16 094	N	4 632	1 022	393	7.7	1.7
7111	Performing arts companies .....	7	D	N	D	D	b	D	D
71113	Musical groups and artists .....	3	D	N	D	D	b	D	D
711130	Musical groups and artists .....	3	D	N	D	D	b	D	D
7112	Spectator sports .....	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports .....	4	5 509	N	1 280	216	26	—	2.9
7113	Promoters of performing arts, sports, and similar events .....	7	7 313	N	1 568	369	287	11.4	.8
712	Museums, historical sites, and similar institutions ..	8	5 524	N	2 233	553	120	—	—
7121	Museums, historical sites, and similar institutions .....	8	5 524	N	2 233	553	120	—	—
71211	Museums .....	6	D	N	D	D	b	D	D
712110	Museums .....	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ..	66	31 265	N	10 057	2 269	952	18.8	11.1
7139	Other amusement and recreation services .....	63	D	N	D	D	f	D	D
71391	Golf courses and country clubs .....	15	13 135	N	4 958	943	308	22.9	1.4
713910	Golf courses and country clubs .....	15	13 135	N	4 958	943	308	22.9	1.4
71394	Fitness and recreational sports centers .....	25	7 835	N	2 820	747	385	11.7	37.5
713940	Fitness and recreational sports centers .....	25	7 835	N	2 820	747	385	11.7	37.5
7139409	Other fitness and recreational sports centers .....	23	D	N	D	D	e	D	D
71395	Bowling centers .....	12	5 588	N	1 230	343	151	13.4	4.8
713950	Bowling centers .....	12	5 588	N	1 230	343	151	13.4	4.8
71399	All other amusement and recreation industries ..	10	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	10	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA—Con.</b>									
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>30</b>	<b>26 362</b>	<b>25 148</b>	<b>9 696</b>	<b>2 143</b>	<b>668</b>	<b>7.5</b>	<b>1.9</b>
711	Performing arts, spectator sports, and related industries .....	11	9 934	9 095	3 244	789	350	9.0	.5
7111	Performing arts companies .....	6	D	D	D	D	b	D	D
71113	Musical groups and artists .....	3	D	D	D	D	b	D	D
711130	Musical groups and artists .....	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events .....	5	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	8	5 524	5 488	2 233	553	120	—	—
7121	Museums, historical sites, and similar institutions .....	8	5 524	5 488	2 233	553	120	—	—
71211	Museums .....	6	D	D	D	D	b	D	D
712110	Museums .....	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ..	11	10 904	10 565	4 219	801	198	10.0	4.1
7139	Other amusement and recreation services .....	11	10 904	10 565	4 219	801	198	10.0	4.1
71391	Golf courses and country clubs .....	6	D	D	D	D	c	D	D
713910	Golf courses and country clubs .....	6	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>65</b>	<b>26 521</b>	<b>N</b>	<b>7 226</b>	<b>1 701</b>	<b>797</b>	<b>19.4</b>	<b>12.3</b>
711	Performing arts, spectator sports, and related industries .....	10	6 160	N	1 388	233	43	5.7	3.6
7112	Spectator sports .....	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports .....	4	5 509	N	1 280	216	26	—	2.9
713	Amusement, gambling, and recreation industries ..	55	20 361	N	5 838	1 468	754	23.5	14.9
7139	Other amusement and recreation services .....	52	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers .....	22	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers .....	22	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers .....	20	6 598	N	2 584	707	354	12.9	37.8
71395	Bowling centers .....	12	5 588	N	1 230	343	151	13.4	4.8
713950	Bowling centers .....	12	5 588	N	1 230	343	151	13.4	4.8
71399	All other amusement and recreation industries ..	8	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	8	D	N	D	D	b	D	D
<b>CLINTON, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>25</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ..	19	D	N	D	D	f	D	D
7132	Gambling industries .....	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	18	D	N	D	D	e	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ..	7	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	7	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>13</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ..	12	D	N	D	D	e	D	D
7132	Gambling industries .....	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	11	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MISAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>151</b>	<b>157 859</b>	<b>N</b>	<b>40 646</b>	<b>8 236</b>	<b>3 525</b>	<b>19.0</b>	<b>1.9</b>
711	Performing arts, spectator sports, and related industries .....	35	23 372	N	4 223	979	417	40.8	1.5
7111	Performing arts companies .....	9	5 089	N	1 481	376	266	1.1	.3
71111	Theater companies and dinner theaters .....	6	D	N	D	D	e	D	D
711110	Theater companies and dinner theaters .....	6	D	N	D	D	e	D	D
71113	Musical groups and artists .....	2	D	N	D	D	a	D	D
711130	Musical groups and artists .....	2	D	N	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events .....	8	13 805	N	1 990	461	118	59.4	.9
71132	Promoters of performing arts, sports, and similar events without facilities .....	3	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	3	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	8	5 295	N	1 257	320	77	17.4	—
7121	Museums, historical sites, and similar institutions .....	8	5 295	N	1 257	320	77	17.4	—
71211	Museums .....	3	D	N	D	D	b	D	D
712110	Museums .....	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	108	129 192	N	35 166	6 937	3 031	15.2	2.0
7132	Gambling industries .....	3	71 001	N	14 718	2 632	1 313	—	—
7139	Other amusement and recreation services .....	101	56 463	N	19 788	4 187	1 665	33.4	4.7
71391	Golf courses and country clubs .....	23	24 209	N	9 299	1 541	455	21.3	4.8
713910	Golf courses and country clubs .....	23	24 209	N	9 299	1 541	455	21.3	4.8
71394	Fitness and recreational sports centers .....	35	16 609	N	6 505	1 562	855	54.2	1.6
713940	Fitness and recreational sports centers .....	35	16 609	N	6 505	1 562	855	54.2	1.6
7139409	Other fitness and recreational sports centers .....	32	D	N	D	D	f	D	D
71395	Bowling centers .....	16	6 551	N	1 967	503	207	37.4	3.4
713950	Bowling centers .....	16	6 551	N	1 967	503	207	37.4	3.4
71399	All other amusement and recreation industries ..	23	D	N	D	D	c	D	D
713990	All other amusement and recreation industries ..	23	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services .....	9	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>33</b>	<b>37 250</b>	<b>29 136</b>	<b>11 652</b>	<b>2 516</b>	<b>957</b>	<b>27.4</b>	<b>1.7</b>
711	Performing arts, spectator sports, and related industries .....	11	D	D	D	D	b	D	D
7111	Performing arts companies .....	6	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events .....	5	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	2	D	D	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	2	D	D	D	D	a	D	D
712	Museums, historical sites, and similar institutions ..	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	6	D	D	D	D	b	D	D
71211	Museums .....	2	D	D	D	D	b	D	D
712110	Museums .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	16	20 329	18 621	8 996	1 851	825	12.9	3.0
7139	Other amusement and recreation services .....	16	20 329	18 621	8 996	1 851	825	12.9	3.0
71391	Golf courses and country clubs .....	6	12 002	11 054	4 975	909	285	16.9	2.6
713910	Golf courses and country clubs .....	6	12 002	11 054	4 975	909	285	16.9	2.6
71394	Fitness and recreational sports centers .....	8	D	D	D	D	f	D	D
713940	Fitness and recreational sports centers .....	8	D	D	D	D	f	D	D
7139409	Other fitness and recreational sports centers .....	8	D	D	D	D	f	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA—Con.</b>									
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>118</b>	<b>120 609</b>	<b>N</b>	<b>28 994</b>	<b>5 720</b>	<b>2 568</b>	<b>16.5</b>	<b>1.9</b>
711	Performing arts, spectator sports, and related industries .....	24	D	N	D	D	e	D	D
7111	Performing arts companies .....	3	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters .....	2	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters .....	2	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries .....	92	108 863	N	26 170	5 086	2 206	15.6	1.9
7132	Gambling industries .....	3	71 001	N	14 718	2 632	1 313	—	—
7139	Other amusement and recreation services .....	85	36 134	N	10 792	2 336	840	45.0	5.6
71391	Golf courses and country clubs .....	17	12 207	N	4 324	632	170	25.6	6.9
713910	Golf courses and country clubs .....	17	12 207	N	4 324	632	170	25.6	6.9
71394	Fitness and recreational sports centers .....	27	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers .....	27	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers .....	24	D	N	D	D	c	D	D
71395	Bowling centers .....	16	6 551	N	1 967	503	207	37.4	3.4
713950	Bowling centers .....	16	6 551	N	1 967	503	207	37.4	3.4
71399	All other amusement and recreation industries .....	21	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	21	D	N	D	D	c	D	D
<b>DUBUQUE, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>45</b>	<b>127 042</b>	<b>N</b>	<b>24 892</b>	<b>6 035</b>	<b>1 553</b>	<b>4.2</b>	<b>.2</b>
711	Performing arts, spectator sports, and related industries .....	13	D	N	D	D	e	D	D
7112	Spectator sports .....	5	D	N	D	D	e	D	D
71121	Spectator sports .....	5	D	N	D	D	e	D	D
711212	Racetracks .....	2	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions .....	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	6	D	N	D	D	b	D	D
71211	Museums .....	4	D	N	D	D	b	D	D
712110	Museums .....	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries .....	26	D	N	D	D	g	D	D
7132	Gambling industries .....	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services .....	25	D	N	D	D	e	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>13</b>	<b>13 908</b>	<b>10 761</b>	<b>3 227</b>	<b>801</b>	<b>256</b>	<b>10.8</b>	<b>.2</b>
711	Performing arts, spectator sports, and related industries .....	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions .....	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	5	D	D	D	D	b	D	D
71211	Museums .....	4	D	D	D	D	b	D	D
712110	Museums .....	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries .....	4	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	4	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>32</b>	<b>113 134</b>	<b>N</b>	<b>21 665</b>	<b>5 234</b>	<b>1 297</b>	<b>3.4</b>	<b>.2</b>
711	Performing arts, spectator sports, and related industries .....	9	D	N	D	D	e	D	D
7112	Spectator sports .....	5	D	N	D	D	e	D	D
71121	Spectator sports .....	5	D	N	D	D	e	D	D
711212	Racetracks .....	2	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries .....	22	D	N	D	D	f	D	D
7132	Gambling industries .....	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services .....	21	D	N	D	D	e	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—		
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>FORT DODGE, IA MICROPOLITAN STATISTICAL AREA</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	17	D	N	D	D	c	D	D	
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	a	D	D	
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	c	D	D	
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	7	D	D	D	D	c	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	10	D	N	D	D	b	D	D	
711	Performing arts, spectator sports, and related industries .....	2	D	N	D	D	a	D	D	
<b>IOWA CITY, IA METROPOLITAN STATISTICAL AREA</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	56	20 383	N	4 842	1 057	554	22.5	2.0	
713	Amusement, gambling, and recreation industries ...	39	17 436	N	4 131	879	489	23.4	1.7	
7139	Other amusement and recreation services .....	37	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers .....	14	D	N	D	D	e	D	D	
713940	Fitness and recreational sports centers .....	14	D	N	D	D	e	D	D	
7139409	Other fitness and recreational sports centers .....	13	D	N	D	D	e	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	21	4 628	3 777	1 407	316	130	15.6	8.8	
713	Amusement, gambling, and recreation industries ...	9	D	D	D	D	b	D	D	
7139	Other amusement and recreation services .....	9	D	D	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	35	15 755	N	3 435	741	424	24.5	—	
713	Amusement, gambling, and recreation industries ...	30	D	N	D	D	e	D	D	
7139	Other amusement and recreation services .....	28	D	N	D	D	e	D	D	
71394	Fitness and recreational sports centers .....	12	D	N	D	D	e	D	D	
713940	Fitness and recreational sports centers .....	12	D	N	D	D	e	D	D	
7139409	Other fitness and recreational sports centers .....	11	D	N	D	D	e	D	D	
<b>KEOKUK-FORT MADISON, IA-MO MICROPOLITAN STATISTICAL AREA</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	20	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries ...	15	D	N	D	D	e	D	D	
7132	Gambling industries .....	1	D	N	D	D	e	D	D	
7139	Other amusement and recreation services .....	14	D	N	D	D	b	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	14	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	e	D	D	
7132	Gambling industries .....	1	D	N	D	D	e	D	D	

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARSHALLTOWN, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>15</b>	<b>6 907</b>	<b>N</b>	<b>1 673</b>	<b>309</b>	<b>213</b>	<b>65.3</b>	<b>.9</b>
713	Amusement, gambling, and recreation industries...	12	6 670	N	1 625	299	209	66.1	—
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>6</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>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>9</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	8	D	N	D	D	c	D	D
<b>MASON CITY, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>35</b>	<b>8 705</b>	<b>N</b>	<b>2 126</b>	<b>459</b>	<b>219</b>	<b>27.0</b>	<b>6.8</b>
713	Amusement, gambling, and recreation industries...	29	6 411	N	1 766	363	182	36.5	8.4
7139	Other amusement and recreation services .....	28	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	11	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	11	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	10	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries...	7	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	7	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>23</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries...	22	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	21	D	N	D	D	b	D	D
<b>MUSCATINE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>17</b>	<b>5 611</b>	<b>N</b>	<b>1 904</b>	<b>421</b>	<b>135</b>	<b>15.8</b>	<b>14.0</b>
713	Amusement, gambling, and recreation industries...	14	4 659	N	1 780	394	121	17.7	6.2
7139	Other amusement and recreation services .....	14	4 659	N	1 780	394	121	17.7	6.2
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>7</b>	<b>3 807</b>	<b>3 738</b>	<b>1 373</b>	<b>285</b>	<b>78</b>	<b>8.4</b>	<b>16.7</b>
713	Amusement, gambling, and recreation industries...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	5	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>10</b>	<b>1 804</b>	<b>N</b>	<b>531</b>	<b>136</b>	<b>57</b>	<b>31.3</b>	<b>8.3</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]

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

See footnotes at end of table.



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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MISAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SPIRIT LAKE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>27</b>	<b>21 369</b>	<b>N</b>	<b>5 096</b>	<b>713</b>	<b>221</b>	<b>9.4</b>	<b>3.5</b>
712	Museums, historical sites, and similar institutions ..	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	5	D	N	D	D	b	D	D
71211	Museums .....	5	D	N	D	D	b	D	D
712110	Museums .....	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	19	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	16	D	N	D	D	c	D	D
71393	Marinas .....	4	D	N	D	D	b	D	D
713930	Marinas .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>6</b>	<b>4 135</b>	<b>3 855</b>	<b>1 046</b>	<b>109</b>	<b>23</b>	<b>.7</b>	<b>3.2</b>
712	Museums, historical sites, and similar institutions ..	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	4	D	D	D	D	b	D	D
71211	Museums .....	4	D	D	D	D	b	D	D
712110	Museums .....	4	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>21</b>	<b>17 234</b>	<b>N</b>	<b>4 050</b>	<b>604</b>	<b>198</b>	<b>11.5</b>	<b>3.6</b>
713	Amusement, gambling, and recreation industries ...	18	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	15	D	N	D	D	c	D	D
71393	Marinas .....	4	D	N	D	D	b	D	D
713930	Marinas .....	4	D	N	D	D	b	D	D
<b>STORM LAKE, IA MICROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>16</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, and recreation industries ...	13	2 382	N	486	120	45	20.5	14.9
7139	Other amusement and recreation services .....	13	2 382	N	486	120	45	20.5	14.9
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>3</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>									
71	<b>Arts, entertainment, and recreation .....</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>
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	12	D	N	D	D	b	D	D
<b>WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation .....</b>	<b>66</b>	<b>26 398</b>	<b>N</b>	<b>7 208</b>	<b>1 731</b>	<b>525</b>	<b>34.1</b>	<b>6.4</b>
711	Performing arts, spectator sports, and related industries .....	16	3 890	N	1 250	451	90	9.2	15.8
712	Museums, historical sites, and similar institutions ..	6	1 912	N	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions .....	6	1 912	N	777	205	40	—	9.0

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA—Con.</b>									
<b>ALL ESTABLISHMENTS—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries . . .	44	20 596	N	5 181	1 075	395	42.0	4.4
7139	Other amusement and recreation services . . . . .	42	D	N	D	D	e	D	D
71391	Golf courses and country clubs . . . . .	14	6 487	N	2 268	457	143	42.2	9.7
713910	Golf courses and country clubs . . . . .	14	6 487	N	2 268	457	143	42.2	9.7
71394	Fitness and recreational sports centers . . . . .	14	5 909	N	918	178	96	84.3	3.6
713940	Fitness and recreational sports centers . . . . .	14	5 909	N	918	178	96	84.3	3.6
7139409	Other fitness and recreational sports centers . . . . .	11	D	N	D	D	b	D	D
71395	Bowling centers . . . . .	5	3 127	N	893	242	110	—	—
713950	Bowling centers . . . . .	5	3 127	N	893	242	110	—	—
71399	All other amusement and recreation industries .	8	D	N	D	D	b	D	D
713990	All other amusement and recreation industries . . . . .	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>26</b>	<b>8 748</b>	<b>8 875</b>	<b>3 259</b>	<b>675</b>	<b>221</b>	<b>22.5</b>	<b>3.4</b>
711	Performing arts, spectator sports, and related industries . . . . .	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions . .	6	1 912	2 255	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions . . . . .	6	1 912	2 255	777	205	40	—	9.0
713	Amusement, gambling, and recreation industries . . .	14	D	D	D	D	c	D	D
7139	Other amusement and recreation services . . . . .	14	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>40</b>	<b>17 650</b>	<b>N</b>	<b>3 949</b>	<b>1 056</b>	<b>304</b>	<b>39.9</b>	<b>7.9</b>
711	Performing arts, spectator sports, and related industries . . . . .	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries . . .	30	D	N	D	D	e	D	D
7139	Other amusement and recreation services . . . . .	28	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers . . . . .	10	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers . . . . .	10	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers . . . . .	7	D	N	D	D	b	D	D
71395	Bowling centers . . . . .	5	3 127	N	893	242	110	—	—
713950	Bowling centers . . . . .	5	3 127	N	893	242	110	—	—
71399	All other amusement and recreation industries .	5	D	N	D	D	b	D	D
713990	All other amusement and recreation industries . . . . .	5	D	N	D	D	b	D	D

<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]

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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BENTON</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	10	2 195	N	597	110	77	64.7	1.4
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	10	2 195	N	597	110	77	64.7	1.4
713	Amusement, gambling, and recreation industries ...	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	8	D	N	D	D	b	D	D
<b>BLACK HAWK</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	47	22 931	N	6 187	1 464	450	33.6	4.4
711	Performing arts, spectator sports, and related industries .....	11	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	6	1 912	N	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions .....	6	1 912	N	777	205	40	—	9.0
713	Amusement, gambling, and recreation industries ...	30	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	28	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	13	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers .....	13	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	10	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	7	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	7	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	20	7 795	8 099	3 008	631	199	17.2	3.8
711	Performing arts, spectator sports, and related industries .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	6	1 912	2 255	777	205	40	—	9.0
7121	Museums, historical sites, and similar institutions .....	6	1 912	2 255	777	205	40	—	9.0
713	Amusement, gambling, and recreation industries ...	10	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	10	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	27	15 136	N	3 179	833	251	42.0	4.6
713	Amusement, gambling, and recreation industries ...	20	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	18	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	9	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers .....	9	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	6	D	N	D	D	b	D	D
71399	All other amusement and recreation industries ..	4	D	N	D	D	a	D	D
713990	All other amusement and recreation industries .....	4	D	N	D	D	a	D	D
<b>BOONE</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	15	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	8	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BREMER</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	13	2 030	N	570	192	48	32.7	7.4
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	9	D	N	D	D	b	D	D
	<b>BUCHANAN</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	6	1 732	N	518	91	25	58.7	11.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	1 002	895	293	60	7	85.2	—
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	730	N	225	31	18	22.2	26.4
	<b>BUENA VISTA</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	13	2 382	N	486	120	45	20.5	14.9
7139	Other amusement and recreation services .....	13	2 382	N	486	120	45	20.5	14.9
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	12	D	N	D	D	b	D	D
	<b>BUTLER</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>CALHOUN</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	4	678	N	190	30	19	74.5	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CHEROKEE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	7	891	N	347	58	32	27.9	10.1
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
	<b>CHICKASAW</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries...	3	D	N	D	D	a	D	D
7139	Other amusement and recreation services .....	3	D	N	D	D	a	D	D
	<b>CLARKE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>CLAY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	10	4 630	N	1 401	252	123	2.1	—
711	Performing arts, spectator sports, and related industries .....	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries...	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	7	D	N	D	D	c	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	b	D	D

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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

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

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

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

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

See footnotes at end of table.



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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LINN—Con.</b>								
	<b>ALL ESTABLISHMENTS—Con.</b>								
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries . . .	52	27 987	N	9 109	2 101	832	12.3	12.4
7139	Other amusement and recreation services . . . . .	49	D	N	D	D	f	D	D
71391	Golf courses and country clubs . . . . .	7	D	N	D	D	c	D	D
713910	Golf courses and country clubs . . . . .	7	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers . . . . .	25	7 835	N	2 820	747	385	11.7	37.5
713940	Fitness and recreational sports centers . . . . .	25	7 835	N	2 820	747	385	11.7	37.5
7139409	Other fitness and recreational sports centers . . . . .	23	D	N	D	D	e	D	D
71395	Bowling centers . . . . .	7	D	N	D	D	c	D	D
713950	Bowling centers . . . . .	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	9	D	N	D	D	b	D	D
713990	All other amusement and recreation industries . . . . .	9	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>23</b>	<b>24 600</b>	<b>24 170</b>	<b>9 350</b>	<b>2 082</b>	<b>648</b>	<b>2.0</b>	<b>1.8</b>
711	Performing arts, spectator sports, and related industries . . . . .	8	D	D	D	D	e	D	D
7111	Performing arts companies . . . . .	5	D	D	D	D	b	D	D
71113	Musical groups and artists . . . . .	3	D	D	D	D	b	D	D
711130	Musical groups and artists . . . . .	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events . . . . .	3	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions . .	7	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions . . . . .	7	D	D	D	D	c	D	D
71211	Museums . . . . .	5	D	D	D	D	b	D	D
712110	Museums . . . . .	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries . . .	8	D	D	D	D	c	D	D
7139	Other amusement and recreation services . . . . .	8	D	D	D	D	c	D	D
71391	Golf courses and country clubs . . . . .	3	D	D	D	D	c	D	D
713910	Golf courses and country clubs . . . . .	3	D	D	D	D	c	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>52</b>	<b>23 732</b>	<b>N</b>	<b>6 463</b>	<b>1 562</b>	<b>678</b>	<b>13.2</b>	<b>13.6</b>
711	Performing arts, spectator sports, and related industries . . . . .	8	D	N	D	D	b	D	D
7112	Spectator sports . . . . .	4	5 509	N	1 280	216	26	—	2.9
71121	Spectator sports . . . . .	4	5 509	N	1 280	216	26	—	2.9
713	Amusement, gambling, and recreation industries . . .	44	D	N	D	D	f	D	D
7139	Other amusement and recreation services . . . . .	41	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers . . . . .	22	D	N	D	D	e	D	D
713940	Fitness and recreational sports centers . . . . .	22	D	N	D	D	e	D	D
7139409	Other fitness and recreational sports centers . . . . .	20	6 598	N	2 584	707	354	12.9	37.8
71395	Bowling centers . . . . .	7	D	N	D	D	c	D	D
713950	Bowling centers . . . . .	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	7	D	N	D	D	b	D	D
713990	All other amusement and recreation industries . . . . .	7	D	N	D	D	b	D	D
	<b>LOUISA</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>4</b>	<b>575</b>	<b>N</b>	<b>185</b>	<b>43</b>	<b>7</b>	<b>55.8</b>	<b>30.6</b>
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>71</b>	<b>Arts, entertainment, and recreation . . . . .</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 3. Summary Statistics for Counties: 2002—Con.**

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LUCAS</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>LYON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	1 035	N	289	38	17	30.2	—
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<b>MADISON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>MAHASKA</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	12	3 081	N	946	195	99	50.9	—
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
	<b>MARION</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	14	8 175	N	1 682	339	139	25.6	2.3
711	Performing arts, spectator sports, and related industries .....	4	D	N	D	D	b	D	D
7112	Spectator sports .....	2	D	N	D	D	a	D	D
71121	Spectator sports .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	6	2 116	1 682	705	143	52	63.1	.1
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	8	6 059	N	977	196	87	12.5	3.0
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	b	D	D
7112	Spectator sports .....	2	D	N	D	D	a	D	D
71121	Spectator sports .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARSHALL</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	15	6 907	N	1 673	309	213	65.3	.9
713	Amusement, gambling, and recreation industries...	12	6 670	N	1 625	299	209	66.1	—
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	9	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	8	D	N	D	D	c	D	D
<b>MILLS</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	b	D	D
<b>MITCHELL</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	6	D	N	D	D	b	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
<b>MONONA</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	7	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	c	D	D
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	5	D	N	D	D	c	D	D
<b>MONROE</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>MONTGOMERY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	8	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<b>MUSCATINE</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	13	5 036	N	1 719	378	128	11.2	12.1
713	Amusement, gambling, and recreation industries ...	10	4 084	N	1 595	351	114	12.3	2.7
7139	Other amusement and recreation services .....	10	4 084	N	1 595	351	114	12.3	2.7
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	3	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	8	D	N	D	D	b	D	D
	<b>O'BRIEN</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	11	1 609	N	429	89	48	51.5	19.7
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	5	559	408	137	20	9	53.3	45.6
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	6	1 050	N	292	69	39	50.6	5.9
	<b>OSCEOLA</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>PAGE</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	9	1 134	N	302	59	33	27.6	1.4
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	627	549	134	26	8	18.5	—
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	6	507	N	168	33	25	38.9	3.2

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PALO ALTO</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	5	297	N	82	—	—	55.6	44.4
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>PLYMOUTH</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	11	1 880	N	642	148	79	41.0	.6
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	4	667	610	244	58	38	34.0	1.6
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	7	1 213	N	398	90	41	44.8	—
<b>POCAHONTAS</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	6	677	N	184	20	17	28.8	34.0
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	5	D	D	D	D	a	D	D
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>POLK</b>									
<i>ALL ESTABLISHMENTS</i>									
71	Arts, entertainment, and recreation .....	158	244 320	N	70 245	13 447	3 935	7.8	2.3
711	Performing arts, spectator sports, and related industries .....	47	D	N	D	D	g	D	D
7111	Performing arts companies .....	10	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters .....	3	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters .....	3	D	N	D	D	c	D	D
71113	Musical groups and artists .....	7	D	N	D	D	c	D	D
711130	Musical groups and artists .....	7	D	N	D	D	c	D	D
7112	Spectator sports .....	10	D	N	D	D	g	D	D
71121	Spectator sports .....	10	D	N	D	D	g	D	D
711212	Racetracks .....	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation .....	1	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events .....	5	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	8	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions .....	8	D	N	D	D	c	D	D
71211	Museums .....	7	D	N	D	D	c	D	D
712110	Museums .....	7	D	N	D	D	c	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>POLK—Con.</b>									
<b>ALL ESTABLISHMENTS—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries...	103	D	N	D	D	g	D	D
7131	Amusement parks and arcades .....	7	D	N	D	D	b	D	D
71311	Amusement and theme parks .....	2	D	N	D	D	b	D	D
713110	Amusement and theme parks .....	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	96	D	N	D	D	g	D	D
71391	Golf courses and country clubs .....	16	37 016	N	14 568	2 296	698	12.1	5.8
713910	Golf courses and country clubs .....	16	37 016	N	14 568	2 296	698	12.1	5.8
71394	Fitness and recreational sports centers .....	44	18 696	N	6 696	1 603	897	16.2	2.7
713940	Fitness and recreational sports centers .....	44	18 696	N	6 696	1 603	897	16.2	2.7
7139409	Other fitness and recreational sports centers .....	37	15 594	N	5 568	1 335	618	18.0	3.3
71395	Bowling centers .....	8	5 529	N	1 846	441	166	48.9	1.8
713950	Bowling centers .....	8	5 529	N	1 846	441	166	48.9	1.8
71399	All other amusement and recreation industries .....	26	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	26	D	N	D	D	c	D	D
7139904	Miniature golf courses .....	3	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	8	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services .....	11	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>32</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	8	D	D	D	D	f	D	D
7111	Performing arts companies .....	6	D	D	D	D	c	D	D
71113	Musical groups and artists .....	5	D	D	D	D	c	D	D
711130	Musical groups and artists .....	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events .....	2	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	8	D	D	D	D	c	D	D
7121	Museums, historical sites, and similar institutions .....	8	D	D	D	D	c	D	D
71211	Museums .....	7	D	D	D	D	c	D	D
712110	Museums .....	7	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	16	D	D	D	D	f	D	D
7139	Other amusement and recreation services .....	16	D	D	D	D	f	D	D
71391	Golf courses and country clubs .....	5	D	D	D	D	e	D	D
713910	Golf courses and country clubs .....	5	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers .....	7	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers .....	7	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	7	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>126</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	39	D	N	D	D	g	D	D
7111	Performing arts companies .....	4	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters .....	2	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters .....	2	D	N	D	D	b	D	D
7112	Spectator sports .....	10	D	N	D	D	g	D	D
71121	Spectator sports .....	10	D	N	D	D	g	D	D
711212	Racetracks .....	2	D	N	D	D	f	D	D
7112123	Horse racetrack operation .....	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries...	87	D	N	D	D	g	D	D
7131	Amusement parks and arcades .....	7	D	N	D	D	b	D	D
71311	Amusement and theme parks .....	2	D	N	D	D	b	D	D
713110	Amusement and theme parks .....	2	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>POLK—Con.</b>									
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.</b>									
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries—Con.								
7139	Other amusement and recreation services .....	80	D	N	D	D	g	D	D
71391	Golf courses and country clubs .....	11	D	N	D	D	e	D	D
713910	Golf courses and country clubs .....	11	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	37	D	N	D	D	f	D	D
713940	Fitness and recreational sports centers .....	37	D	N	D	D	f	D	D
7139409	Other fitness and recreational sports centers .....	30	D	N	D	D	e	D	D
71395	Bowling centers .....	8	5 529	N	1 846	441	166	48.9	1.8
713950	Bowling centers .....	8	5 529	N	1 846	441	166	48.9	1.8
71399	All other amusement and recreation industries .....	22	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	22	D	N	D	D	c	D	D
7139904	Miniature golf courses .....	3	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	8	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services .....	7	D	N	D	D	b	D	D
<b>POTTAWATTAMIE</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>35</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	10	D	N	D	D	g	D	D
7112	Spectator sports .....	5	D	N	D	D	g	D	D
71121	Spectator sports .....	5	D	N	D	D	g	D	D
711212	Racetracks .....	1	D	N	D	D	g	D	D
7112121	Dog racetrack operation .....	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events .....	4	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	2	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries .....	23	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	22	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>10</b>	<b>2 196</b>	<b>2 184</b>	<b>807</b>	<b>177</b>	<b>93</b>	<b>4.9</b>	<b>—</b>
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>25</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries .....	8	D	N	D	D	g	D	D
7112	Spectator sports .....	5	D	N	D	D	g	D	D
71121	Spectator sports .....	5	D	N	D	D	g	D	D
711212	Racetracks .....	1	D	N	D	D	g	D	D
7112121	Dog racetrack operation .....	1	D	N	D	D	g	D	D
7113	Promoters of performing arts, sports, and similar events .....	2	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	2	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries .....	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	16	D	N	D	D	c	D	D
<b>POWESHIEK</b>									
<b>ALL ESTABLISHMENTS</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>14</b>	<b>3 281</b>	<b>N</b>	<b>787</b>	<b>197</b>	<b>99</b>	<b>48.6</b>	<b>.7</b>
713	Amusement, gambling, and recreation industries .....	11	3 105	N	743	188	97	48.6	.8
7139	Other amusement and recreation services .....	11	3 105	N	743	188	97	48.6	.8
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
<b>71</b>	<b>Arts, entertainment, and recreation .....</b>	<b>7</b>	<b>1 498</b>	<b>1 265</b>	<b>495</b>	<b>93</b>	<b>32</b>	<b>88.1</b>	<b>.1</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]

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

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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SCOTT—Con.</b>									
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	12	15 778	13 852	5 430	1 231	413	—	1.9
711	Performing arts, spectator sports, and related industries .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	1	D	D	D	D	b	D	D
71211	Museums .....	1	D	D	D	D	b	D	D
712110	Museums .....	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	7	D	D	D	D	e	D	D
7139	Other amusement and recreation services .....	7	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers .....	4	D	D	D	D	c	D	D
713940	Fitness and recreational sports centers .....	4	D	D	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	4	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	55	50 182	N	10 237	1 588	1 360	21.5	1.5
711	Performing arts, spectator sports, and related industries .....	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	43	D	N	D	D	g	D	D
7132	Gambling industries .....	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services .....	40	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	12	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	12	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	11	5 559	N	1 661	382	189	94.5	—
71395	Bowling centers .....	6	D	N	D	D	b	D	D
713950	Bowling centers .....	6	D	N	D	D	b	D	D
71399	All other amusement and recreation industries .	13	D	N	D	D	c	D	D
713990	All other amusement and recreation industries .....	13	D	N	D	D	c	D	D
<b>SHELBY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	10	2 937	N	741	136	39	42.1	—
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	5	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
<b>SIOUX</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	16	3 032	N	759	148	76	74.5	.5
713	Amusement, gambling, and recreation industries ...	12	2 756	N	737	145	73	78.0	.5
7139	Other amusement and recreation services .....	11	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	5	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	11	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>STORY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	26	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	10	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	5	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	16	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	3	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers .....	3	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	3	D	N	D	D	b	D	D
<b>TAMA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	7	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	5	D	N	D	D	g	D	D
7132	Gambling industries .....	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels) .....	1	D	N	D	D	g	D	D
713210	Casinos (except casino hotels) .....	1	D	N	D	D	g	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries ...	1	D	N	D	D	g	D	D
7132	Gambling industries .....	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels) .....	1	D	N	D	D	g	D	D
713210	Casinos (except casino hotels) .....	1	D	N	D	D	g	D	D
<b>TAYLOR</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>UNION</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	6	522	N	161	26	14	87.4	4.2
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	12	2 094	N	589	118	48	19.6	15.6
713	Amusement, gambling, and recreation industries ...	8	2 003	N	566	114	39	20.5	14.1
7139	Other amusement and recreation services .....	8	2 003	N	566	114	39	20.5	14.1
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D
<b>WAYNE</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>WEBSTER</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	17	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	7	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	10	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	2	D	N	D	D	a	D	D
<b>WINNEBAGO</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	6	949	N	255	55	26	97.5	—
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	b	D	D
<b>WINNESHIEK</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	17	4 807	N	1 405	282	102	25.4	20.4
712	Museums, historical sites, and similar institutions ..	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	11	2 473	N	727	131	42	46.3	38.5
7139	Other amusement and recreation services .....	11	2 473	N	727	131	42	46.3	38.5
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	8	3 925	3 234	1 151	229	70	13.9	23.6
712	Museums, historical sites, and similar institutions ..	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	2	D	D	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WINNESHIEK—Con.</b>								
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	9	882	N	254	53	32	76.5	6.3
	<b>WOODBURY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	48	99 461	N	26 671	6 268	1 392	3.2	39.0
711	Performing arts, spectator sports, and related industries .....	13	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions .....	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	32	92 618	N	25 321	5 908	1 167	1.7	41.9
7132	Gambling industries .....	3	D	N	D	D	f	D	D
71321	Casinos (except casino hotels) .....	2	D	N	D	D	f	D	D
713210	Casinos (except casino hotels) .....	2	D	N	D	D	f	D	D
7139	Other amusement and recreation services .....	27	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers .....	9	3 125	N	1 228	319	144	22.0	3.3
713940	Fitness and recreational sports centers .....	9	3 125	N	1 228	319	144	22.0	3.3
7139409	Other fitness and recreational sports centers .....	8	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	6	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	18	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related industries .....	5	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions .....	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	10	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	10	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	30	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries .....	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	22	D	N	D	D	g	D	D
7132	Gambling industries .....	3	D	N	D	D	f	D	D
71321	Casinos (except casino hotels) .....	2	D	N	D	D	f	D	D
713210	Casinos (except casino hotels) .....	2	D	N	D	D	f	D	D
7139	Other amusement and recreation services .....	17	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	7	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	7	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	6	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	4	D	N	D	D	b	D	D
	<b>WORTH</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	487	N	118	8	5	69.6	—
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>WRIGHT</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	4	442	N	118	27	9	85.5	—
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	442	N	118	27	9	85.5	—

<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]

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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table.]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALTOONA—Con.</b>									
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries .....	1	D	N	D	D	f	D	D
7112	Spectator sports .....	1	D	N	D	D	f	D	D
71121	Spectator sports .....	1	D	N	D	D	f	D	D
711212	Racetracks .....	1	D	N	D	D	f	D	D
7112123	Horse racetrack operation .....	1	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries .....	4	D	N	D	D	b	D	D
7131	Amusement parks and arcades .....	1	D	N	D	D	b	D	D
71311	Amusement and theme parks .....	1	D	N	D	D	b	D	D
713110	Amusement and theme parks .....	1	D	N	D	D	b	D	D
<b>AMES</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	16	7 720	N	2 549	490	202	27.6	5.6
713	Amusement, gambling, and recreation industries .....	9	6 008	N	2 166	452	184	34.2	7.2
7139	Other amusement and recreation services .....	9	6 008	N	2 166	452	184	34.2	7.2
71394	Fitness and recreational sports centers .....	3	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	3	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	3	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	2 256	1 737	934	169	69	81.6	—
713	Amusement, gambling, and recreation industries .....	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	3	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	10	5 464	N	1 615	321	133	5.3	7.9
713	Amusement, gambling, and recreation industries .....	6	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	6	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	2	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers .....	2	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	2	D	N	D	D	b	D	D
<b>ANAMOSA</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	5	727	N	175	29	16	76.5	6.3
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>ANKENY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	13	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries .....	8	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	8	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	12	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries .....	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	7	D	N	D	D	c	D	D

See footnotes at end of table.



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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

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>ATLANTIC</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	D	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D	
<b>BELLE PLAINE</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	
<b>BELMOND</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>BETTENDORF</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	14	D	N	D	D	b	D	D	
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	b	D	D	
7139	Other amusement and recreation services .....	9	D	N	D	D	b	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	12	D	N	D	D	b	D	D	
713	Amusement, gambling, and recreation industries ...	8	2 294	N	664	132	67	89.1	9.2	
7139	Other amusement and recreation services .....	8	2 294	N	664	132	67	89.1	9.2	
<b>BLOOMFIELD</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	3	521	N	107	17	44	20.7	—	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	b	D	D	
<b>BOONE</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	7	2 187	N	574	124	43	45.1	—	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	

See footnotes at end of table.

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BURLINGTON</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	17	8 990	N	2 274	511	241	50.6	8.8
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	7	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	3	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	10	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	8	D	N	D	D	b	D	D
<b>CAMANCHE</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	652	N	128	35	24	82.1	—
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	652	N	128	35	24	82.1	—
<b>CARROLL</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	404	N	62	16	13	63.4	—
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	404	N	62	16	13	63.4	—
<b>CARTER LAKE</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>CEDAR FALLS</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	13	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D

See footnotes at end of table.

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

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

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								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CENTERVILLE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>CHARITON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>CHARLES CITY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	1 163	N	370	98	65	—	—
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	b	D	D
	<b>CHEROKEE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>CLARINDA</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>CLEAR LAKE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D

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

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

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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DECORAH</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation</b> .....	7	3 247	N	954	199	67	5.9	29.3
712	Museums, historical sites, and similar institutions ..	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	1	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	4	2 957	2 462	876	174	51	1.1	31.3
712	Museums, historical sites, and similar institutions ..	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	1	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	3	290	N	78	25	16	53.8	9.0
<b>DENISON</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation</b> .....	4	729	N	253	53	16	55.6	—
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	3	D	N	D	D	a	D	D
<b>DES MOINES</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation</b> .....	60	49 673	N	14 925	3 194	1 260	20.0	10.5
711	Performing arts, spectator sports, and related industries .....	19	D	N	D	D	f	D	D
7111	Performing arts companies .....	7	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters .....	3	D	N	D	D	c	D	D
711110	Theater companies and dinner theaters .....	3	D	N	D	D	c	D	D
71113	Musical groups and artists .....	4	D	N	D	D	c	D	D
711130	Musical groups and artists .....	4	D	N	D	D	c	D	D
7112	Spectator sports .....	2	D	N	D	D	b	D	D
71121	Spectator sports .....	2	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events .....	4	D	N	D	D	e	D	D
712	Museums, historical sites, and similar institutions ..	6	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions .....	6	D	N	D	D	c	D	D
71211	Museums .....	5	D	N	D	D	c	D	D
712110	Museums .....	5	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ..	35	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	34	D	N	D	D	e	D	D
71391	Golf courses and country clubs .....	5	D	N	D	D	c	D	D
713910	Golf courses and country clubs .....	5	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	12	D	N	D	D	b	D	D
713940	Fitness and recreational sports centers .....	12	D	N	D	D	b	D	D
7139409	Other fitness and recreational sports centers .....	9	1 734	N	643	160	75	14.9	13.4
71395	Bowling centers .....	7	D	N	D	D	c	D	D
713950	Bowling centers .....	7	D	N	D	D	c	D	D
71399	All other amusement and recreation industries ..	9	D	N	D	D	a	D	D
713990	All other amusement and recreation industries .....	9	D	N	D	D	a	D	D

See footnotes at end of table.



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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>DUBUQUE—Con.</b>								
	<b>ALL ESTABLISHMENTS—Con.</b>								
<b>71</b>	<b>Arts, entertainment, and recreation—Con.</b>								
713	Amusement, gambling, and recreation industries . . .	12	D	N	D	D	f	D	D
7132	Gambling industries . . . . .	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services . . . . .	11	D	N	D	D	c	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions . .	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions . . . . .	5	D	D	D	D	b	D	D
71211	Museums . . . . .	4	D	D	D	D	b	D	D
712110	Museums . . . . .	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries . . .	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services . . . . .	1	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</b>	<b>17</b>	<b>D</b>	<b>N</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, and related industries . . . . .	6	D	N	D	D	e	D	D
7112	Spectator sports . . . . .	3	D	N	D	D	e	D	D
71121	Spectator sports . . . . .	3	D	N	D	D	e	D	D
711212	Racetracks . . . . .	1	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries . . .	11	D	N	D	D	f	D	D
7132	Gambling industries . . . . .	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services . . . . .	10	D	N	D	D	c	D	D
	<b>DYERSVILLE</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>DYERSVILLE (PART - DUBUQUE COUNTY)</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>EAGLE GROVE</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>ELDORA</b>								
	<b>ALL ESTABLISHMENTS</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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 EXEMPT FROM FEDERAL INCOME TAX</b>								
<b>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>71</b>	<b>Arts, entertainment, and recreation . . . . .</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>

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ELDRIDGE</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
	<b>EMMETSBURG</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTHERVILLE</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>EVANSDALE</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>FAIRFIELD</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	11	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	9	D	N	D	D	b	D	D
	<b>FOREST CITY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>FOREST CITY (PART - WINNEBAGO COUNTY)</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D

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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>GRIMES (PART - POLK COUNTY)</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>GRINNELL</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	8	1 537	N	507	98	40	96.1	1.6
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>HAMPTON</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>HARLAN</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>HIAWATHA</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>HUMBOLDT</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

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

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>JEFFERSON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>JOHNSTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	5	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	2	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	389	N	110	49	30	35.0	—
	<b>KEOKUK</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>KNOXVILLE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	5	6 162	N	778	148	47	19.8	—
711	Performing arts, spectator sports, and related industries .....	2	D	N	D	D	b	D	D
7112	Spectator sports .....	1	D	N	D	D	a	D	D
71121	Spectator sports .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	2	D	N	D	D	b	D	D
7112	Spectator sports .....	1	D	N	D	D	a	D	D
71121	Spectator sports .....	1	D	N	D	D	a	D	D
	<b>LE CLAIRE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LE MARS</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	5	971	N	367	95	60	7.9	1.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D
	<b>MANCHESTER</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>MAQUOKETA</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	6	2 066	N	280	49	28	63.4	9.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<b>MARENGO</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>MARION</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D

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>MARSHALLTOWN</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	12	D	N	D	D	b	D	D	
713	Amusement, gambling, and recreation industries ...	9	D	N	D	D	b	D	D	
7139	Other amusement and recreation services .....	8	D	N	D	D	b	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	6	2 504	N	412	106	48	88.1	.1	
713	Amusement, gambling, and recreation industries ...	6	2 504	N	412	106	48	88.1	.1	
7139	Other amusement and recreation services .....	5	D	N	D	D	b	D	D	
<b>MASON CITY</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	16	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries ...	11	D	N	D	D	c	D	D	
7139	Other amusement and recreation services .....	11	D	N	D	D	c	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	8	4 621	4 029	1 257	285	141	.6	1.2	
713	Amusement, gambling, and recreation industries ...	3	D	D	D	D	c	D	D	
7139	Other amusement and recreation services .....	3	D	D	D	D	c	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	8	D	N	D	D	b	D	D	
<b>MISSOURI VALLEY</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>MONTICELLO</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>MOUNT PLEASANT</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	

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NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>MOUNT VERNON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	4	832	N	127	51	19	1.3	32.2
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	832	N	127	51	19	1.3	32.2
	<b>MUSCATINE</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	8	3 563	N	1 354	303	97	3.3	2.5
713	Amusement, gambling, and recreation industries...	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	2 344	2 182	967	193	51	—	—
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	2	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	1 219	N	387	110	46	9.8	7.2
	<b>NEVADA</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>NEW HAMPTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>NEWTON</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	1 837	N	793	159	75	13.1	—
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D
	<b>NORTH LIBERTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>NORWALK</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D	
<b>OELWEIN</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D	
<b>ONAWA</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	3	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries ...	2	D	N	D	D	c	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	c	D	D	
713	Amusement, gambling, and recreation industries ...	2	D	N	D	D	c	D	D	
<b>ORANGE CITY</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>OSAGE</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D	
<b>OSCEOLA</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	
<b>OSKALOOSA</b>										
<b>ALL ESTABLISHMENTS</b>										
71	Arts, entertainment, and recreation .....	9	D	N	D	D	b	D	D	
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	3	D	D	D	D	b	D	D	
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>										
71	Arts, entertainment, and recreation .....	6	D	N	D	D	b	D	D	

See footnotes at end of table.

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

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

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

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

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

See footnotes at end of table.

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

See footnotes at end of table.



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

See footnotes at end of table.

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

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

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

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

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WEST DES MOINES (PART - POLK COUNTY)</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	19	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries ...	14	D	N	D	D	f	D	D
7139	Other amusement and recreation services .....	12	D	N	D	D	f	D	D
71391	Golf courses and country clubs .....	4	16 008	N	6 614	1 120	322	2.0	—
713910	Golf courses and country clubs .....	4	16 008	N	6 614	1 120	322	2.0	—
71394	Fitness and recreational sports centers .....	5	2 644	N	1 199	306	161	1.7	—
713940	Fitness and recreational sports centers .....	5	2 644	N	1 199	306	161	1.7	—
7139409	Other fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	3	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	3	D	N	D	D	b	D	D
7139904	Miniature golf courses .....	1	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	2	D	D	D	D	c	D	D
7139	Other amusement and recreation services .....	2	D	D	D	D	c	D	D
71391	Golf courses and country clubs .....	1	D	D	D	D	c	D	D
713910	Golf courses and country clubs .....	1	D	D	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	16	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries ...	12	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	10	D	N	D	D	e	D	D
71391	Golf courses and country clubs .....	3	D	N	D	D	c	D	D
713910	Golf courses and country clubs .....	3	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	4	D	N	D	D	c	D	D
71399	All other amusement and recreation industries .	3	D	N	D	D	b	D	D
713990	All other amusement and recreation industries .....	3	D	N	D	D	b	D	D
7139904	Miniature golf courses .....	1	D	N	D	D	b	D	D
<b>WEST LIBERTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>WEST UNION</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>WILLIAMSBURG</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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

See footnotes at end of table.

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF AUDUBON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	4	395	N	78	15	7	24.1	—
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>BALANCE OF BENTON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	4	1 028	N	242	44	24	68.0	1.7
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	1 028	N	242	44	24	68.0	1.7
<b>BALANCE OF BLACK HAWK COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	5	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers .....	1	D	N	D	D	a	D	D
713940	Fitness and recreational sports centers .....	1	D	N	D	D	a	D	D
7139409	Other fitness and recreational sports centers .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	1	D	N	D	D	a	D	D
7139	Other amusement and recreation services .....	1	D	N	D	D	a	D	D
71394	Fitness and recreational sports centers .....	1	D	N	D	D	a	D	D
713940	Fitness and recreational sports centers .....	1	D	N	D	D	a	D	D
7139409	Other fitness and recreational sports centers .....	1	D	N	D	D	a	D	D
<b>BALANCE OF BOONE COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	8	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	D	N	D	D	b	D	D
<b>BALANCE OF BREMER COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	8	1 134	N	325	61	20	56.1	13.1
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	6	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>BALANCE OF BUCHANAN COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF BUENA VISTA COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	9	1 757	N	347	55	17	23.3	15.2
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	9	1 757	N	347	55	17	23.3	15.2
	<b>BALANCE OF BUTLER COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	7	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	6	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF CALHOUN COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	4	678	N	190	30	19	74.5	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF CARROLL COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	6	1 715	N	603	104	47	39.2	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D
	<b>BALANCE OF CASS COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

See footnotes at end of table.



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

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

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF DICKINSON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	24	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions ..	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	4	D	N	D	D	b	D	D
71211	Museums .....	4	D	N	D	D	b	D	D
712110	Museums .....	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries ...	18	15 890	N	3 609	524	176	6.6	4.4
7139	Other amusement and recreation services .....	15	D	N	D	D	c	D	D
71393	Marinas .....	4	D	N	D	D	b	D	D
713930	Marinas .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	5	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions ..	3	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions .....	3	D	D	D	D	b	D	D
71211	Museums .....	3	D	D	D	D	b	D	D
712110	Museums .....	3	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	19	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries ...	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	14	14 928	N	3 297	476	172	6.9	.3
71393	Marinas .....	4	D	N	D	D	b	D	D
713930	Marinas .....	4	D	N	D	D	b	D	D
<b>BALANCE OF DUBUQUE COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	17	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	13	D	N	D	D	e	D	D
7139	Other amusement and recreation services .....	13	D	N	D	D	e	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	D	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	14	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries ...	10	4 280	N	1 367	442	236	14.3	—
7139	Other amusement and recreation services .....	10	4 280	N	1 367	442	236	14.3	—
<b>BALANCE OF EMMET COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>BALANCE OF FAYETTE COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	4	790	N	260	38	21	100.0	—
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	790	N	260	38	21	100.0	—

See footnotes at end of table.

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

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								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF HANCOCK COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF HARDIN COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF HARRISON COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF HENRY COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
	<b>BALANCE OF HOWARD COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF HUMBOLDT COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini-strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF IDA COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	5	928	N	247	56	20	84.8	1.4
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF IOWA COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	7	3 003	N	1 027	202	44	14.2	.1
713	Amusement, gambling, and recreation industries ...	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	3	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF JACKSON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	7	1 917	N	504	114	42	46.5	16.1
713	Amusement, gambling, and recreation industries ...	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	6	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D
	<b>BALANCE OF JASPER COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF JEFFERSON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF JOHNSON COUNTY</b>									
<i><b>ALL ESTABLISHMENTS</b></i>									
71	Arts, entertainment, and recreation .....	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	9	D	N	D	D	b	D	D
<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	8	6 997	N	1 315	268	66	15.1	—
7139	Other amusement and recreation services .....	8	6 997	N	1 315	268	66	15.1	—
<b>BALANCE OF JONES COUNTY</b>									
<i><b>ALL ESTABLISHMENTS</b></i>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	b	D	D
<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	b	D	D
<b>BALANCE OF KEOKUK COUNTY</b>									
<i><b>ALL ESTABLISHMENTS</b></i>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>BALANCE OF KOSSUTH COUNTY</b>									
<i><b>ALL ESTABLISHMENTS</b></i>									
71	Arts, entertainment, and recreation .....	6	D	N	D	D	a	D	D
<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
<b>BALANCE OF LEE COUNTY</b>									
<i><b>ALL ESTABLISHMENTS</b></i>									
71	Arts, entertainment, and recreation .....	7	914	N	181	31	47	20.0	.3
<i><b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<i><b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b></i>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF LINN COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	7	1 650	N	444	67	40	75.0	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D
	<b>BALANCE OF LOUISA COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	4	575	N	185	43	7	55.8	30.6
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF LYON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF MADISON COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>BALANCE OF MAHASKA COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF MARION COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MARSHALL COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	3	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	3	D	N	D	D	c	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	3	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	3	D	N	D	D	c	D	D
<b>BALANCE OF MILLS COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>BALANCE OF MITCHELL COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>BALANCE OF MONONA COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
<b>BALANCE OF MONTGOMERY COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.



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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF MUSCATINE COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF O'BRIEN COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	9	D	N	D	D	b	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
	<b>BALANCE OF PAGE COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF PALO ALTO COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF PLYMOUTH COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	909	N	275	53	19	76.2	—
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	a	D	D
	<b>BALANCE OF POCAHONTAS COUNTY</b>								
	<b>ALL ESTABLISHMENTS</b>								
71	Arts, entertainment, and recreation .....	6	677	N	184	20	17	28.8	34.0
	<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	5	D	D	D	D	a	D	D
	<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab-lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF POLK COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation</b> .....	23	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries .....	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries .....	15	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	14	D	N	D	D	c	D	D
71391	Golf courses and country clubs .....	4	6 219	N	1 770	224	65	24.9	—
713910	Golf courses and country clubs .....	4	6 219	N	1 770	224	65	24.9	—
71394	Fitness and recreational sports centers .....	4	4 406	N	1 199	269	140	—	—
713940	Fitness and recreational sports centers .....	4	4 406	N	1 199	269	140	—	—
7139409	Other fitness and recreational sports centers .....	4	4 406	N	1 199	269	140	—	—
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	2	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	21	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries .....	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries .....	13	D	N	D	D	c	D	D
7139	Other amusement and recreation services .....	12	D	N	D	D	c	D	D
71391	Golf courses and country clubs .....	4	6 219	N	1 770	224	65	24.9	—
713910	Golf courses and country clubs .....	4	6 219	N	1 770	224	65	24.9	—
71394	Fitness and recreational sports centers .....	3	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers .....	3	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports centers .....	3	D	N	D	D	c	D	D
<b>BALANCE OF POTTAWATTAMIE COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation</b> .....	19	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	6	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events .....	3	D	N	D	D	a	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries .....	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services .....	13	D	N	D	D	b	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	6	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	13	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	4	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events .....	1	D	N	D	D	a	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	a	D	D
<b>BALANCE OF POWESHIEK COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	<b>Arts, entertainment, and recreation</b> .....	6	1 744	N	280	99	59	6.7	—
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	1	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	<b>Arts, entertainment, and recreation</b> .....	5	D	N	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF RINGGOLD COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
	<b>BALANCE OF SAC COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	5	679	N	229	33	42	30.0	25.2
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
	<b>BALANCE OF SCOTT COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	6	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries...	4	5 200	N	1 805	334	117	—	—
7139	Other amusement and recreation services .....	4	5 200	N	1 805	334	117	—	—
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries...	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services .....	2	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	1 302	N	284	65	23	15.5	—
	<b>BALANCE OF SHELBY COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	5	D	N	D	D	b	D	D
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	3	D	D	D	D	b	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
	<b>BALANCE OF SIOUX COUNTY</b>								
	<i>ALL ESTABLISHMENTS</i>								
71	Arts, entertainment, and recreation .....	6	1 246	N	340	70	47	98.9	1.1
	<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	2	D	D	D	D	a	D	D
	<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>								
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D

See footnotes at end of table.

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

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

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WAPELLO COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events .....	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	b	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries .....	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events .....	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities .....	1	D	N	D	D	b	D	D
<b>BALANCE OF WARREN COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	N	D	D	a	D	D
<b>BALANCE OF WASHINGTON COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	6	963	N	215	31	12	25.2	29.4
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D
<b>BALANCE OF WAYNE COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	1	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D
<b>BALANCE OF WEBSTER COUNTY</b>									
<b>ALL ESTABLISHMENTS</b>									
71	Arts, entertainment, and recreation .....	7	D	N	D	D	a	D	D
<b>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	3	D	D	D	D	a	D	D
<b>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</b>									
71	Arts, entertainment, and recreation .....	4	D	N	D	D	a	D	D

See footnotes at end of table.

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—		
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>BALANCE OF WINNEBAGO COUNTY</b>										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation .....	4	D	N	D	D	b	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	3	D	N	D	D	b	D	D	
<b>BALANCE OF WINNESHIEK COUNTY</b>										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation .....	10	1 560	N	451	83	35	66.0	1.9	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	4	968	772	275	55	19	52.7	—	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	6	592	N	176	28	16	87.7	5.1	
<b>BALANCE OF WOODBURY COUNTY</b>										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation .....	10	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries...	9	D	N	D	D	e	D	D	
7132	Gambling industries .....	2	D	N	D	D	e	D	D	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	6	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	4	D	N	D	D	e	D	D	
713	Amusement, gambling, and recreation industries...	4	D	N	D	D	e	D	D	
7132	Gambling industries .....	2	D	N	D	D	e	D	D	
<b>BALANCE OF WORTH COUNTY</b>										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation .....	3	487	N	118	8	5	69.6	—	
<i>ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	1	D	D	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	
<b>BALANCE OF WRIGHT COUNTY</b>										
<i>ALL ESTABLISHMENTS</i>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	
<i>ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX</i>										
71	Arts, entertainment, and recreation .....	2	D	N	D	D	a	D	D	

<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.