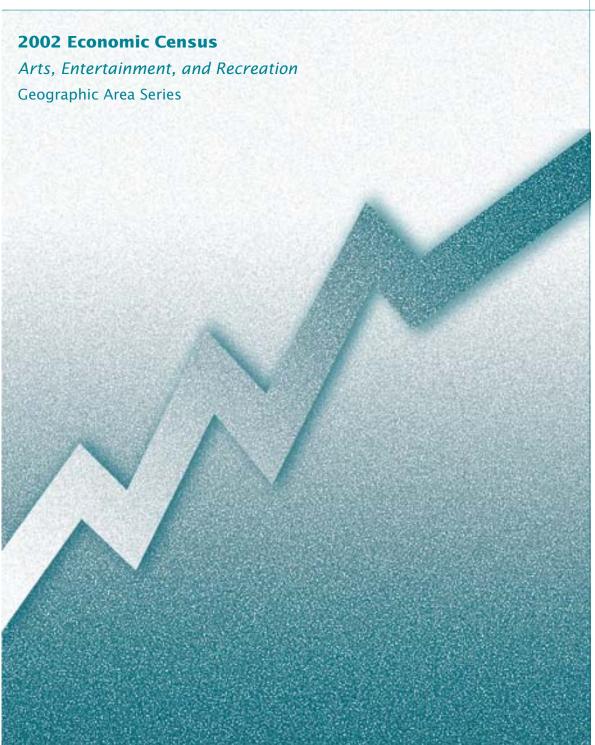
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Helping You Make Informed Decisions

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



### **CONTENTS**

Intro Arts	duction to the Economic Census	v ix
Tabl	es	
1. 2. 3. 4.	Summary Statistics for the State: 2002	1 5 25 53
App	endixes	
A. B. C. D. E.	Explanation of Terms	A-1 B-1 C-1 D-1 E-1

# 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]

	or information on confidentially protection, sampling and	, noneampung		lo, oco noto at ona			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	IOWA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 347	1 229 803	N	294 930	63 915	20 440	10.8	6.2
711	Performing arts, spectator sports, and related								
	industries	276	411 927	N	76 691	17 053	4 876	4.3	.9
7111 71111	Performing arts companies	55 28	20 775 11 709	N N	7 246 3 428	1 794 780	650 241	18.1 25.2	.7 1.0
711110 7111101	Theater companies and dinner theaters Opera companies	28 1	11 709 11 709 D	N N	3 428 D	780 780 D	241 241 a	25.2 D	1.0
7111102 7111103	Theater companies Dinner theaters	24	8 833 D	N N	2 726 D	614 D	174 b	33.3 D	D .7 D D
71112 711120	Dance companies	2 2	D D	N N	D D	D D	a a	D D	D D
71113 711130	Musical groups and artists	24 24	D D	N N	D D	D D	e e	D D	D D
7111301	Symphony orchestras and chamber music organizations.	10	6 983 D	N N	3 191	877 D	366	_ D	_ D
7111309 71119 711190	Other music groups and artists Other performing arts companies Other performing arts companies	14 1 1	D D	N N N	D D D	D	b a a	D	D D
7111909	Other performing arts companies (except circuses)	1	D	N N	D	D	a	D	D
7112	Spectator sports	59	322 873	N	57 588	12 591	3 041	1.8	.2
71121 711211	Spectator sports	59 12	322 873 15 096	N N	57 588 3 363	12 591 766	3 041 217	1.8 14.0	.2 .6 D
7112111 7112111 7112112	Football clubs  Baseball clubs	2 6	D 10 211	N N N	D 2 439	D 547	b 156	D _	.0 D
7112119	Other professional sports teams and clubs	4	D D	N N	D D	D	b	D	D
711212 7112121	Racetracks	19 2	300 583 D	N N	52 905 D	11 544 D	2 737 g	.9 D	.1 D
7112122 7112123	Auto racetrack operation	16 1	D D	N N	D D	D D	c f	D D	D D
711219 7112191	Other spectator sports	28 1	7 194 D	N N	1 320 D	281 D	87 a	15.8 D	4.1 D
7112192 7113	Racing (except racetrack operation)	27	D	N	D	D	b	D	D
	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 71132	Promoters of performing arts, sports, and similar events with facilities	32	27 197	N	5 382	1 205	835	1.6	-
711320	similar events without facilities	56	32 845	N	4 287	772	166	17.1	4.4
7114	similar events without facilities	56	32 845	N	4 287	772	166	17.1	4.4
	entertainers and other public figures	5	1 130	N	284	214	19	7.3	58.7
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures  Agents and managers for artists, athletes,	5	1 130	N	284	214	19	7.3	58.7
711410	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 711510	Independent artists, writers, and performers Independent artists, writers, and performers	69 69	7 107 7 107	N N	1 904 1 904	477 477	165 165	26.7 26.7	12.8 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 712110	Museums	82 82	46 572 46 572	N N	13 043 13 043	3 005 3 005	739 739	2.0 2.0	5.8 5.8
71212 712120	Historical sites	18 18	4 247 4 247	N N	1 188 1 188	269 269	62 62	8.5 8.5	4.5 4.5
71213 712130	Zoos and botanical gardensZoos and botanical gardens	6	D D	N N	D D	D D	b b	D D	D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	5 5	D D	N N	D D	D D	a a	D D	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 5	24 916	N N	6 827	749	242	7.5	3.1 2.7
71311 713110 7131101	Amusement and theme parks	5 5 4	19 528 19 528 D	N N N	5 506 5 506 D	486 486 D	89 89 b	_ _ D	2.7 2.7 D
7131102 71312	Amusement parks (except waterparks) Amusement arcades	1 22	D 5 388	N N	D 1 321	D 263	b 153	D 34.7	D 4.5
713120	Amusement arcades	22	5 388	N	1 321	263	153	34.7	4.5
7132 71321	Gambling industries	13	392 190 391 073	N N	87 114 86 730	20 363 20 280	4 834 4 813	.1	12.4 12.4
713210 71329	Casinos (except casino hotels)  Other gambling industries	9 4	391 073 391 117	N N N	86 730 384	20 280 20 280 83	4 813 21	34.1	12.4
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting	4	1 117	N	384	83	21	34.1	-
	operation	4	1 117	l N	384	83	21	34.1	-

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

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

	or information or confidentially protection, sampling one	, , , , , , , , , , , , , , , , , , ,					Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	IOWA-Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7139	Con. Other amusement and recreation services	920	348 129	N	109 275	22 299	9 648	32.1	5.7
71391 713910	Golf courses and country clubs	326 326	155 899 155 899	N N	57 004 57 004	9 583 9 583	3 258 3 258	32.4 32.4	6.4 6.4
71392 713920	Skiing facilities	4 4	2 782 2 782	N N	929 929	508 508	240 240	_ _	-
71393 713930 71394	Marinas  Marinas Fitness and recreational sports centers	30 30 254	24 071 24 071 72 543	N N N	3 789 3 789 25 294	574 574 6 043	160 160 3 706	23.9 23.9 33.7	1.2 1.2 6.7
713940 7139404	Fitness and recreational sports centers lce skating rinks	254 4	72 543 D	N N	25 294 25 294 D	6 043 D	3 706 3 706 c	33.7 D	6.7 D
7139405 7139409	Roller skating rinksOther fitness and recreational sports	32 218	D 65 006	N N	D 22 776	D 5 423	3 213	D 34.1	D 7.2
71395 713950	centers	159 159	49 617 49 617	N N	12 995 12 995	3 532 3 532	1 655 1 655	37.7 37.7	7.2 5.7 5.7
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	147 147	43 217	N N	9 264	2 059	629 629	28.7 28.7	4.6
7139901 7139902	industries	10	43 217 2 401	N N	9 264 471	2 059 172	96	61.3	4.6 12.8
7139904	devices and rides	12 19	3 411 4 754	N N	671 1 709	114 250	46 65	12.2 14.1	16.2 7.9
7139905 7139908	Coin-operated amusement devices (except slot machine operation)  All other miscellaneous amusement and	35	21 390	N	4 048	991	195	22.3	.9
	recreation services	71	11 261	N	2 365	532	227	45.2	5.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	459	214 842	198 152	71 672	14 656	5 669	19.0	5.1
711	Performing arts, spectator sports, and related industries	108	50 161	45 976	12 014	2 816	1 402	11.2	3.0
7111	Performing arts companies	38	D	D	D	D	f	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	20 20	D D	D D	D D	D D	c c	D D	D D
7111101 7111102 71112	Opera companies	1 19 2	D D D	D D D	D D D	D D D	a c a	D D D	D D D
711120 71113	Dance companies	2 16	D D	D D	D D	D D	a e	D D	D D
711130 7111301	Musical groups and artists	16	D 6 983	D 6 150	D 3 191	D 877	9 366	D	D
7111309	Other music groups and artists	6	D 300	D 130	D 131	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 71132	Promoters of performing arts, sports, and similar events with facilities	28	D	D	D	D	f	D	D
711320	similar events without facilities Promoters of performing arts, sports, and	42	10 239	7 939	1 299	218	85	43.7	14.0
712	similar events without facilities	103	10 239 51 780	7 939 47 467	1 299 14 864	218 3 422	85 832	43.7 2.4	14.0 5.6
7121	Museums, historical sites, and similar								
71211	institutions	103 77	51 780 D	47 467 D	14 864 D	3 422 D	832 f	2.4 D	5.6 D
712110 71212	Museums Historical sites	77 18	D 4 247	D 7 213	D 1 188	D 269	f 62	D 8.5	D 4.5
712120 71213	Historical sitesZoos and botanical gardens	18 6	4 247 D	7 213 D	1 188 D	269 D	62 b	8.5 D	4.5 D D
712130 71219 712190	Zoos and botanical gardens  Nature parks and other similar institutions  Nature parks and other similar institutions	6 2 2	D D D	D D D	D D D	D D D	b a a	D D D	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 713910	Golf courses and country clubs	149 149	87 111 87 111	80 671 80 671	34 170 34 170	5 970 5 970	1 928 1 928	31.4 31.4	5.9 5.9
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	59 59	20 573 20 573	19 430 19 430	9 465 9 465	2 217 2 217	1 411 1 411	18.9 18.9	4.8 4.8
71399	centers	59 40	20 573 5 217	19 430 4 608	9 465 1 159	2 217 231	1 411 96	18.9 51.4	4.8 6.0
713990 7139908	All other amusement and recreation industries	40	5 217	4 608	1 159	231	96	51.4	6.0
, 133300	recreation services	40	5 217	4 608	1 159	231	96	51.4	6.0

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

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

	or information on confidentiality protection, sampling error,	, noneamping					Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	IOWA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	888	1 014 961	N	223 258	49 259	14 771	9.1	6.4
711	Performing arts, spectator sports, and related industries	168	361 766	N	64 677	14 237	3 474	3.3	.6
7111	Performing arts companies	17	D	N	D	D	b	D	D
71111 711110 7111102 7111103 71113	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Dinner theaters. Musical groups and artists Musical groups and artists	8 8 5 3 8 c	D D D 1 173	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	D D D 334	D D D D	b b a b	D D D 9.0	D D D
711130 7111309 71119	Other performing arts companies	8 8 1	1 173 1 173 D	N N N	334 334 D	65 65 D	16 16 a	9.0 9.0 D	– – D
711190 7111909	Other performing arts companies Other performing arts companies (except	i	D D	N	D	D	a	D	D
7112	circuses)	1 59	322 873	N N	D 57 588	D 12 591	3 041	D 1.8	D .2
71121 711211	Spectator sports	59 12	322 873 15 096	N N	57 588 3 363	12 591 766	3 041 217	1.8 14.0	.2 .6
7112111 7112111 7112112 7112119	Football clubs	2 6	D 10 211	N N	D 2 439	D 547	b 156	D -	D -
711212 7112121	clubs	4 19 2	300 583 D	N N N	D 52 905 D	D 11 544 D	2 737	D .9 D	D .1 D
7112122 7112122 7112123	Auto racetrack operation	16 1	D	N N	D	D D	g c f	D	D
711219 7112191	Other spectator sports	28 1	7 194 D	N N	1 320 D	281 D	87 a	15.8 D	4.1 D
7112192 7113	Racing (except racetrack operation)	27	D	N	D	D	b	D	D
71131	events	18	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	b	D	D
71132	similar events with facilities	14	D 22 606	N N	D 2 988	D 554	b 81	D 5.1	D
711320	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 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	69 69	7 107 7 107	N N	1 904 1 904	477 477	165 165	26.7 26.7	12.8 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 712110 71219 712190	Museums Museums Nature parks and other similar institutions Nature parks and other similar institutions	5 5 3 3	D D D	Z Z Z Z	D D D	D D D	a a a a	D D D	D 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 713110 7131101 7131102 71312 713120	Amusement and theme parks Amusement and theme parks Waterparks Amusement parks (except waterparks) Amusement arcades Amusement arcades	5 5 4 1 22 22	19 528 19 528 D D 5 388 5 388	2222	5 506 5 506 D D 1 321 1 321	486 486 D D 263 263	89 89 b b 153 153	- D D 34.7 34.7	2.7 2.7 D D 4.5 4.5
7132	Gambling industries	13	392 190	N	87 114	20 363	4 834	.1	12.4
71321 713210 71329 713290 7132902	Casinos (except casino hotels)	9 9 4 4	391 073 391 073 1 117 1 117	N N N N	86 730 86 730 384 384	20 280 20 280 83 83	4 813 4 813 21 21	- 34.1 34.1	12.4 12.4 – –
	operation	4	1 117	N	384	83	21	34.1	-

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

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

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	IOWA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. 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 713910 71392	Golf courses and country clubs	177 177 4	68 788 68 788 2 782	N N N	22 834 22 834 929	3 613 3 613 508	1 330 1 330 240	33.7 33.7 –	7.0 7.0 —
713920 71393 713930 71394	Skiing facilities Marinas  Marinas  Fitness and recreational sports centers	4 30 30 195	2 782 24 071 24 071 51 970	N N N	929 3 789 3 789 15 829	508 574 574 3 826	240 160 160 2 295	23.9 23.9 39.6	1.2 1.2 7.4
713940 7139404 7139405 7139409	Fitness and recreational sports centers lee skating rinks	195 4 32	51 970 D D	N N N	15 829 D D	3 826 D D	2 295 c c	39.6 D D	7.4 D D
71395 71395 713950 71399	centers	159 159 159 107	44 433 49 617 49 617 38 000	N N N	13 311 12 995 12 995 8 105	3 206 3 532 3 532 1 828	1 802 1 655 1 655 533	41.2 37.7 37.7 25.6	8.4 5.7 5.7 4.4
713990	All other amusement and recreation industries	107	38 000	N	8 105	1 828	533	25.6	4.4
7139901 7139902	Dance halls	10	2 401	N	471	172	96	61.3	12.8
7139904 7139905	devices and rides	12 19	3 411 4 754	N N	671 1 709	114 250	46 65	12.2 14.1	16.2 7.9
7139905	(except slot machine operation)  All other miscellaneous amusement and	35	21 390	N	4 048	991	195	22.3	.9
7 139908	recreation services	31	6 044	N	1 206	301	131	39.9	4.4

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.

<sup>&</sup>lt;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.

[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]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	AMES-BOONE, IA COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	41	12 982	N	4 078	811	327	30.8	5.4
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	24	9 488	N	3 239	677	281	40.3	7.3
7139	Other amusement and recreation services	24	9 488	N	3 239	677	281	40.3	7.3
71394	Fitness and recreational sports centers	6 6	D D	N	D D	D D	C	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	D	N N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM	0		IV.		D			
	FEDERAL INCOME TAX								_
71	Arts, entertainment, and recreation	<b>18</b>	<b>5 727</b>	<b>4 738</b>	<b>2 044</b>	<b>382</b> D	158	<b>57.8</b>	. <b>2</b> D
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	0		D		D	b		
7121	institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	D	D	D	С	D	D
7139	Other amusement and recreation services	8	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	7 255	N	2 034	429	169	9.5	9.4
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	5 5 5	D D	N N	D D	D D	c c	D D	D D
	Ames, IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	4 4 4	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For 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]

STABLISHMENTS EXEMPT FROM   FEDERAL INCOME TAX   Arts, entertainment, and recreation   8	error, nons	sampling error, and definitions, see note at end of table]								
								Paid		
STATISTICAL META-Corn.   12		Geographic area, tax status, and kind of business	lishments	revenue		payroll	payroll	pay period including March 12	admini- strative	Estimated <sup>2</sup>
ALL ESTABLISHMENTS 71 Afts, entertainment, and recreation										
Arts. entertainment, and recreation		Boone, IA Micropolitan Statistical Area								
SETABLISHENTE EXEMPT FROM		ALL ESTABLISHMENTS								
### FEDERAL INCOME TAX  71	71	Arts, entertainment, and recreation	15	D	N	D	D	b	D	D
FEDERAL INCOME TAX   Arts, entertainment, and recreation   7	71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
DES NOINES-NEWTON, IA COMBINED STATISTICAL AREA   ALL ESTABLISHMENTS   216   261 302   N   74 740   14 335   4 302   9.3   2.7   2										
STATISTICAL AREA	71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
Arts, entertainment, and recreation										
Performing arts, spectator sports, and resisted industries   S8		ALL ESTABLISHMENTS								
modustries	71	, , ,	216	261 302	N	74 740	14 335	4 302	9.3	2.7
The theory companies and dinner theaters.	711		58	D	N	D	D	g	D	D
Title	7111	- · · · · · · · · · · · · · · · · · · ·								
Tritists	711110	Theater companies and dinner theaters	4	D	N	D	D	С	D	D
1121   Spectator sports	711130	Musical groups and artists	-					С		D
Title   Racetracks operation	71121	Spectator sports	11	D	N	D	D		D	D
events	711212 7112123							f f		
Museums, historical sites, and similar institutions   14	7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	е	D	D
Institutions	712	Museums, historical sites, and similar institutions	14	D	N	D	D	С	D	D
Tright   Museums	7121	Museums, historical sites, and similar institutions	14	D	N	D	D	С	D	D
Amusement parks and arcades   8	71211 712110									
71311	713	Amusement, gambling, and recreation industries	144	D	N	D	D	g	D	D
Tight	7131	, and the second								
Tight   Golf courses and country clubs   33   43 344   N   16 908   2 696   825   17.2   5.9	713110	Amusement and theme parks	2	D	N	D	D	b	D	D
Fitness and recreational sports centers   52   20 050   N   7 043   1 666   956   19.8   2.6								1		
Centers	713910 71394 713940	Golf courses and country clubs	52	43 344 20 050	N N	16 908 7 043	2 696 1 666	825 956	17.2 19.8	5.9 2.6
All other amusement and recreation industries   32	71395	centers	17	7 229	N	2 305	585	249	51.0	4.1
Industries	71399	All other amusement and recreation industries.								
(except slot machine operation)	7139904	industries							D -	D -
Theater companies and dinner theaters		(except slot machine operation)	9	3 740	N	1 073	256	73	22.0	4.0
FEDERAL INCOME TAX           71         Arts, entertainment, and recreation         52         D		recreation services	14	2 948	N	531	115	40	82.1	1.5
Performing arts, spectator sports, and related industries										
Industries   Ind	71		52	D	D	D	D	g	D	D
Theater companies and dinner theaters		industries						1		
711130 Musicāl groups and artists	7111									
7113 Promoters of performing arts, sports, and similar	71111 711110 71113 711130	Theater companies and dinner theaters Musical groups and artists	2 2 5 5	D D	D D	D D	D D	b c	D D	D D
	7113		5	D	D	D	D	e	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DES MOINES-NEWTON, IA COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71	Arts, entertainment, and recreation—Con.	40							
712 7121	Museums, historical sites, and similar institutions	13	D	D	D	D	С	D	D
	institutions	13	D	D	D	D	С	D	D
71211 712110	Museums	10 10	D D	D D	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	27	D	D	D	D	f	D	D
7139 71391	Other amusement and recreation services	27 13	D 22 971	D 21 898	D 10 088	D 1 596	f 447	D 9.6	D 7.2
713910 71394	Golf courses and country clubs	13	22 971 22 971 D	21 898 21 898 D	10 088 10 088	1 596 1 596 D	447 447 C	9.6 D	7.2 7.2 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	8	D	D	D	D D	c	D D	D
	ESTABLISHMENTS SUBJECT TO					D		D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	164	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related	104		"			"		
7444	industries	46	D	N	D	D	g	D	D
7111 71111	Performing arts companies	6 2	D D	N N	D D	D D	b b	D D	D D
711110	Theater companies and dinner theaters	2	D	N	D	D	b	D	D
7112 71121	Spectator sports	11	D D	N N	D D	D D	g g	D D	D D
711212 7112123	Racetracks Horse racetrack operation	2	D	N N	D	D D	f	D	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 713110	Amusement and theme parks  Amusement and theme parks	2 2	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	109	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	20 20	20 373 20 373	N N	6 820 6 820	1 100 1 100	378 378	25.9 25.9	4.4 4.4
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	44	D D	N N	D D	D D	f	D D	D D
71395	centers	35 17	7 229	N N	2 305	D 585	249	D 51.0	D 4.1
713950 71399	Bowling centers All other amusement and recreation industries.	17 26	7 229 D	N N	2 305 D	585 D	249 C	51.0 D	4.1 D
713990 7139904	All other amusement and recreation industries	26 4	D 3 019	N N	D 1 167	D 181	c 52	D	D
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 D	N	D	D	b	D	D.
	Des Moines, IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	204	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	57	D	N	D	D	g	D	D
7111	Performing arts companies	13	9 959	N	2 549	608	247	34.3	.2
71111	Theater companies and dinner theaters	4	D	N	D	D	С	D	D
711110 71113	Theater companies and dinner theaters Musical groups and artists	4 8	D D	N N	D D	D D	C C	D	D D
711130 7112	Musical groups and artists	8 11	D D	N N	D D	D D	С	D D	D D
71121	Spectator sports	11	D	N N	D	D	g g	D	D
711212 7112123	Racetracks	2	D D	N N	D D	D D	f	D D	D D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	е	D	D
712	Museums, historical sites, and similar institutions	12	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	12	D	N	D	D	С	D	D
71211	Museums	9	D	N	D	D	c	D	D
712110	Museums	9	ام	Ň	Ď	Ď		Ď	Ď

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

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

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error, nons	sampling error, and definitions, see note at end of table]							Percent of receipts/		
							Paid		nue—	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>	
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA—Con.									
	ALL ESTABLISHMENTS—Con.									
<b>71</b> 712	Arts, entertainment, and recreation — Con. Museums, historical sites, and similar institutions	26	D	N	D	D	f	D	D	
7121	Museums, historical sites, and similar									
71211	institutions	26 17	D   12 258	N N	D 5 466	D 1 334	f 251	D 4.0	D .3	
712110 71213 712130	MuseumsZoos and botanical gardensZoos and botanical gardens	17 3 3	12 258 D D	N N N	5 466 D D	1 334 D D	251 f f	4.0 D D	.3 .3 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	С	D	D	
71312 713120	Amusement arcades	7	D D	N N	D D	D D	b b	D D	D D	
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7	
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	13 13 13	20 752 20 752 20 752	N N	2 619 2 619 2 619	626 626 626	244 244 244	8.9 8.9 8.9	11.7 11.7 11.7	
7139	Other amusement and recreation services	222	D	N	D	D	h	D	D	
71391 713910 71394 713940 7139405	Golf courses and country clubs	49 49 91 91 6	56 785 56 785 49 626 49 626 D	2	22 532 22 532 17 012 17 012 D	4 195 4 195 3 967 3 967 D	1 010 1 010 1 943 1 943 b	13.0 13.0 16.4 16.4 D	6.9 6.9 12.6 12.6 D	
7139409	Other fitness and recreational sports centers	85	D	N	D	D	q	D	D	
71395 713950 71399 713990	Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	30 30 46	14 133 14 133 21 552	N N N	3 738 3 738 3 988	1 037 1 037 1 013	378 378 230	29.6 29.6 13.6	1.8 1.8 9.4	
7139905	industries	46	21 552	N	3 988	1 013	230	13.6	9.4	
7139908	(except slot machine operation)  All other miscellaneous amusement and recreation services	11 25	13 701 D	N N	2 281 D	614 D	130 b	2.7 D	1.2 D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		-		_					
71	Arts, entertainment, and recreation	104	110 023	94 472	40 822	8 914	2 414	9.1	6.0	
711	Performing arts, spectator sports, and related industries	16	D	D	D	D	e	D	D	
7111	Performing arts companies	10	D	D	D	D	e	D	D	
71111 711110	Theater companies and dinner theaters	5	D D	D D	D D	D D	C	D D	D D	
711110 7111101 7111102	Theater companies and dinner theaters Opera companies Theater companies	1 4	D	D	D	D D	b	0 0	D	
71113 711130	Musical groups and artists	4 4	D D	D D	D D	D D	b b	D D	D 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 712110 71213	Museums	17 17 3	12 258 12 258 D	11 887 11 887 D	5 466 5 466 D	1 334 1 334 D	251 251 f	4.0 4.0 D	.3 .3 D	
712130	Zoos and botanical gardens	3	D	D	D	D	f	D	D	
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	63 63	D D	D D	D D	D D	g	D D	D D	
71391	Golf courses and country clubs	15	22 116	22 660	10 268	2 053	9 409	13.9	1.1	
713910 71394 713940	Golf courses and country clubs	15 33 33	22 116 19 809 19 809	22 660 17 214 17 214	10 268 7 704 7 704	2 053 1 632 1 632	409 860 860	13.9 22.9 22.9	1.1 22.2 22.2	
7139409 71399	Other fitness and recreational sports centers  All other amusement and recreation industries.	33 15	19 809 D	17 214 D	7 704 D	1 632 D	860 b	22.9 D	22.2 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		D	D	

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error, nons	nonsampling error, and definitions, see note at end of table]										
							Paid		of receipts/ nue—		
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>		
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA—Con.										
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	247	294 540	N	60 856	14 200	4 439	7.2	3.3		
711	Performing arts, spectator sports, and related industries	66	D	N	D	D	g	D	D		
7111	Performing arts companies	9	D	N	D	D	b	D	D		
71113 711130 7111309	Musical groups and artists  Musical groups and artists  Other music groups and artists	5 5 5	D D D	N N N	D D D	D D D	a a a	D D D	D D D		
7112	Spectator sports	15	D	N	D	D	g	D	D		
71121 711212 7112121	Spectator sports Racetracks. Dog racetrack operation	15 6 1	D D D	N N N	D D D	D D D	g g g	D D D	D D D		
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D		
71132 711320	Promoters of performing arts, sports, and similar events without facilities	9	D D	N	D D	D D	b	D D	D D		
7115	similar events without facilities	9 29	10 927	N N	3 520	849	b 156	11.1	3.3		
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	29 29	10 927 10 927	N N	3 520 3 520	849 849	156 156	11.1	3.3 3.3		
711310	Amusement, gambling, and recreation industries	180	D D	N	3 520 D	049 D	h	11.1 D	3.3 D		
7131	Amusement parks and arcades	8	D	N	D	D	С	D	D		
71312 713120	Amusement arcades	7 7	D D	N N	D D	D D	b b	D D	D D		
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7		
71329 713290	Other gambling industries	13 13	20 752 20 752	N N	2 619 2 619	626 626	244 244	8.9 8.9	11.7 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 713910 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	34 34 58 58 6	34 669 34 669 29 817 29 817 D	N N N N	12 264 12 264 9 308 9 308 D	2 142 2 142 2 335 2 335 D	601 601 1 083 1 083 b	12.5 12.5 12.1 12.1 D	10.5 10.5 6.3 6.3 D		
71395 713950 71399	centers	52 30 30 31	14 133 14 133 D	N N N N	D 3 738 3 738 D	D 1 037 1 037 D	378 378 378 c	D 29.6 29.6 D	D 1.8 1.8 D		
713990 7139905	All other amusement and recreation industries	31	D	N	D	D	С	D	D		
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	11	13 701 D	N N	2 281 D	614 D	130 b	2.7 D	1.2 D		
	Fremont, NE Micropolitan Statistical Area		-		_	_			_		
	ALL ESTABLISHMENTS										
71	Arts, entertainment, and recreation	17	5 504	N	1 452	298	120	46.3	16.3		
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D		
7139	Other amusement and recreation services  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	11	D	N	D	D	С	D	D		
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D		
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b .	D	D		
7139	Other amusement and recreation services	10	D	N I	D	D	l b	D	D		

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- Ciror, Horic	ampling error, and definitions, see note at end of table]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA—Con.								
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	334	399 059	N	100 226	22 816	6 733	7.1	3.9
711	Performing arts, spectator sports, and related industries	79	D	N	D	D	g	D	D
7111	Performing arts companies	19	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D D	N N	D D	D D	C C	D D	D D
7111101 7111102	Opera companies	1 7	D D	N N	D D	D D	b c	D	D D
71113 711130	Musical groups and artists  Musical groups and artists	9	D D	N N	D D	D	C	D	D D
7111301	Symphony orchestras and chamber music organizations.	2	D	N	D	D	b	D	D
7111309	Other music groups and artists	7	Ď	N	D D	Ď	b	D	Ď
7112	Spectator sports	14	D	N	D	D	g	D	D
71121 711212 7112121	Spectator sports	14 5 1	D D D	N N N	D D D	D D D	g g g	D D D	D 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	С	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	28 28	D D	N N	D D	D D	C	D D	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 712110	Museums	15 15	D D	N N	D D	D D	C C	D D	D D
71213 712130	Zoos and botanical gardens	3	D D	N N	D D	D	f	D	D D
712130	Amusement, gambling, and recreation industries	232	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	С	D	D
71312 713120	Amusement arcades	7 7	D D	N N	D D	D D	b b	D D	D D
713120	Amusement arcades	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 7132902	Other gambling industries Lottery, bingo, bookie, and other betting	13	20 752	N	2 619	626	244	8.9	11.7
7400	operation	13	20 752	N	2 619	626	244	8.9	11.7
7139 71391	Other amusement and recreation services  Golf courses and country clubs	211 45	D   D	N N	D D	D D	h f	D D	D D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	45 90	D D	N N	D D	D D	f g	D	D D
713940 7139405	Fitness and recreational sports centers Roller skating rinks	90 5	D D	N N	D	D	g	D	D
7139409	Other fitness and recreational sports	85	D	N	D	D		D	D
71395	centers	26	D	N	D	D	g e	D	D
713950 71399	Bowling centers	26 44	D D	N N	D D	D D	e c	D D	D D
713990	All other amusement and recreation industries	44	D	N	D	D	С	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	N	D	D	С	D	D
7139908	All other miscellaneous amusement and recreation services	24	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	100	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	16	D	D	D	D	е	D	D
7111	Performing arts companies	10	D	D	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	D D	D D	D D	c	D D	D
7111101	Opera companies	1	D	D	D	D	c b	D	D D
7111102 71113	Theater companies	4 4	D D	D D	D D	D D	c b	D	D D
711130 7111301	Musical groups and artists	4	D	D	D	D	b	D	D
	organizations	2	DI	D	l Di	D	l b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For 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]

								Paid	Percent of reve	of receipts/ nue-
IA COMBINED STATISTICAL AREA—Con.   Company Council Buffer, SEL AMENDORITAN Statistical Area—Con.   ESTAGLISHMENTS EXEMPT FROM FROM FACE CON.   Control Buffer, Sel Amendority Control B	NAICS code	Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	including March 12	admini- strative	Estimated <sup>2</sup>
Statistical Area—Con.		OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA—Con.								
### FEDERAL INCOME TAX—Con.										
Manusum, Indicated asides, and similar restallations.   22										
Intellibitions	<b>71</b> 712		22	D	D	D	D	f	D	D
12   10	7121		22	D	D	D	D	f	D	D
712130			15 15							D D
1739   Other answerment and recreation services   62	71213	Zoos and botanical gardens	3	D		D	D	f f		D D
Trigger   Gef courses and country clubs   14	713	Amusement, gambling, and recreation industries	62	D	D	D	D	g	D	D
Tight   Coll courses and country clubs   14   18   18   18   18   18   18   18								g		D
1980	713910 71394 713940	Golf courses and country clubs  Fitness and recreational sports centers  Fitness and recreational sports centers	14 33	D 19 809	D 17 214	D 7 704	D 1 632	e 860	D 22.9	D D 22.2 22.2
All other anusement and recreation indicatines   15		centers	33 15							22.2 D
Regression services:   15	713990	All other amusement and recreation industries		D	D	D	D		D	D
FEDERAL INCOME TAX	7139908	All other miscellaneous amusement and recreation services	15	D	D	D	D	b	D	D
Performing arts, spectator sports, and related industries   Section   Performing arts companies   Section   Sectio										
Industries	71	Arts, entertainment, and recreation	234	D	N	D	D	h	D	D
Musical groups and artists   5	711		63	D	N	D	D	g	D	D
Till   Musical groups and artists   5	7111	Performing arts companies	9	D	N	D	D	b	D	D
11212   Spectator sports	711130 7111309	Musical groups and artists Other music groups and artists	5 5	D D	N N	D D	D D	a	D D	D D D
Tital   Facetracks   Tital   Facetracks   Tital   Ti										D
Prompters of performing arts, sports, and similar events without facilities.	711212 7112121	Racetracks Dog racetrack operation	5	D	N	D	D	g	D	D D D
Similar events without facilities   Similar events without facil	7113		8	D	N	D	D	b	D	D
Similar events without facilities		similar events without facilities	8	D	N	D	D	b	D	D
Til   Til   Independent artists, writers, and performers   28	711320	Promoters of performing arts, sports, and similar events without facilities	8	D	N	D	D	b	D	D
Titisto   Independent artists, writers, and performers   28		, , , , ,		-	N	_	_	С	_	D
N				D D						D D
Ti312	713	Amusement, gambling, and recreation industries	170	D	N	D	D	h	D	D
Tristage   Amusement arcades   Tristage		'								D
Triagon   Other gambling industries   13   20 752   N   2 619   626   244   8.9   11										D D
Triagon   Other gambling industries   Triagon   Triago	7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
Operation   13   20 752   N   2 619   626   244   8.9   11	713290	Other gambling industries								11.7 11.7
Triagrage   Tria	7132902		13	20 752	N	2 619	626	244	8.9	11.7
Triagrage   Tria	7139	Other amusement and recreation services	149	95 709	N	28 375	6 346	2 210	15.1	6.1
Titless and recreational sports centers								f		D D
Triagraphic   Other fitness and recreational sports   Centers   S2	71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	57 57	D D	N	D	D D	g g	D	D D
Triagon   Bowling centers   26	7139405 7139409	Other fitness and recreational sports								D
71399		Bowling centers	26	D	N	D	D	e	D	D D D
industries	71399	All other amusement and recreation industries.					D			D
		industries								D
	7139908	All other miscellaneous amusement and								D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy 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]

Notice   Code   Code
COMBINED STATISTICAL AREA
No.   September   Performing arts, speciator sports, and related influstries   Performing arts, speciator sports, and related influstries   Performing arts, speciator sports, and related influstries   Performing arts, speciator sports   Performing arts, speciator sports, and related institutions   Performing arts, speciator sports   Performing arts, speciator sports, and related institutions   Performing arts, speciator sp
Performing arts, spectator sports, and related industries   19
Industries   19
Title   Speciator sports
Museums, historical sites, and similar institutions   4
Museums, historical sites, and similar institutions.   A
Institutions
Tispang
Triggraph   Trig
Tight   Casinos (except casino hotels)   S   R   R7 005   N   21 852   5 206   935   -   4
Tight   Golf courses and country clubs   17
T19910   Golf courses and country clubs
Tight   Fitness and recreational sports centers   14
Solid Content
All other amusement and recreation industries   11
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX   71
71         Arts, entertainment, and recreation         28         13 919         16 350         4 619         936         301         7.9           711         Performing arts, spectator sports, and related industries         7         D         D         D         D         D         C         D           712         Museums, historical sites, and similar institutions         4         D         D         D         D         a         D           7121         Museums, historical sites, and similar institutions         4         D         D         D         D         a         D           713         Amusement, gambling, and recreation industries         17         D         D         D         D         C         D           7139         Other amusement and recreation services         17         D         D         D         D         C         D           713910         Golf courses and country clubs         11         D         D         D         D         C         D           713910         Golf courses and country clubs         11         D         D         D         D         C         D
Performing arts, spectator sports, and related industries
industries
Museums, historical sites, and similar institutions
713         Amusement, gambling, and recreation industries         17         D         D         D         D         D         C         D           7139         Other amusement and recreation services         17         D         D         D         D         D         C         D           71391         Golf courses and country clubs         11         D         D         D         D         D         C         D           713910         Golf courses and country clubs         11         D         D         D         D         D         C         D
7139         Other amusement and recreation services         17         D         D         D         D         D         C         D           71391         Golf courses and country clubs         11         D         D         D         D         D         C         D           713910         Golf courses and country clubs         11         D         D         D         D         D         C         D
71391 Golf courses and country clubs
713910   Golf courses and country clubs
ESTABLISHMENTS SUBJECT TO
FEDERAL INCOME TAX
71 Arts, entertainment, and recreation
Performing arts, spectator sports, and related industries
7112 Spectator sports
71121 Spectator sports
713         Amusement, gambling, and recreation industries         45         D         N         D         D         g         D           7132         Gambling industries
71321 Casinos (except casino hotels)
713210 Casinos (except casino hotels)
71394 Fitness and recreational sports centers 11 D N D D c D
713940 Fitness and recreational sports centers 11 D N D D C D 7139409 Other fitness and recreational sports
71395         Bowling centers         5         D         N         D         D         b         D           713950         Bowling centers         5         D         N         D         D         b         D
71399   All other amusement and recreation industries   8   D   N   D   D   b   D

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	sampling error, and definitions, see note at end of table]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.								
	Sioux City, IA-NE-SD Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	79	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	c	D	D
7112	Spectator sports	6	3 496	N	834	205	75	13.2	_
71121	Spectator sports	6	3 496	N	834	205	75	13.2	_
712	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	58	D	N	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321 713210	Casinos (except casino hotels)	8 8	87 005 87 005	N N	21 852 21 852	5 206 5 206	935 935		44.2 44.2
7139	Other amusement and recreation services	43	D	N	D	D	е	D	D
71391	Golf courses and country clubs	17	9 413	N	4 078	739	150	13.3	8.5
713910 71394 713940 7139409	Golf courses and country clubs	17 13 13	9 413 D D	N N N	4 078 D D	739 D D	150 C C	13.3 D D	8.5 D D
71395	centers	12 4	D D	N N	D D	D D	c b	D D	D D D
713950 71399 713990	Bowling centers All other amusement and recreation industries. All other amusement and recreation industries	4 9 9	D D	N N	D D	D D	b b	D D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	D	D	D	e	D	D
711	Performing arts, spectator sports, and related	0							
712	industries	6	D D	D D	D D	D D	c a	D D	D D
7121	Museums, historical sites, and similar	3		D	D	D	a a		
	institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	17	D	D	D	D	С	D	D
7139	Other amusement and recreation services	17	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	11 11	D D	D D	D D	D D	C C	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	53	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
7112	Spectator sports	6	3 496	N	834	205	75	13.2	-
71121	Spectator sports	6	3 496	N	834	205	75	13.2	-
713	Amusement, gambling, and recreation industries	41	D	N	D	D	g	D	D
7132 71321	Gambling industries	13 8	D   87 005	N N	D 21 852	D 5 206	935	D _	D 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	е	D	D
71394 713940 7139409	Fitness and recreational sports centers	10 10 9	D D	N N	D D	D D	C C	D D	D D
71395 713950	centers	9 4 4	D	N N N	D D	D D	b b	D D	D D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	6	D	N	D	D	b	D	D
	industries	6	DΙ	N	D	D	Ь	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy 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]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.								
	Vermillion, SD Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BURLINGTON, IA-IL MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	12 214	N	3 375	719	339	42.8	7.3
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	e	D	D
7139	Other amusement and recreation services	19	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	1 915 1 915	N N	624 624	153 153	99 99	46.9 46.9	.7 .7
7139409	Other fitness and recreational sports centers	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	С	D	D
7139	Other amusement and recreation services  ESTABLISHMENTS SUBJECT TO	5	D	D	D	D	С	D	D
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	18	D	N	D	D	С	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	С	D	D
	CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	95	52 883	N	16 922	3 844	1 465	13.5	7.1
711	Performing arts, spectator sports, and related industries	21	16 094	N	4 632	1 022	393	7.7	1.7
7111	Performing arts companies	7	D	N	D	D	b	D	D
71113 711130	Musical groups and artists	3 3	D	N N	D D	D D	b b	D D	D D
71112	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 712110	Museums	6	D D	N N	D D	D D	b b	D D	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 713910	Golf courses and country clubs	15 15	13 135 13 135	N N	4 958 4 958	943 943	308 308	22.9 22.9	1.4 1.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	25 25	7 835 7 835	N N	2 820 2 820	747 747	385 385	11.7 11.7	37.5 37.5
7139409	Other fitness and recreational sports centers	23	7 833 D	N	2 020 D	747 D	е е	11.7 D	37.3 D
71395 713950	Bowling centers  Bowling centers	12 12	5 588 5 588	N N	1 230 1 230	343 343	151 151	13.4 13.4	4.8 4.8
71399 713990	All other amusement and recreation industries .  All other amusement and recreation	10	5 388 D	N	D	D D	b	D	D 4.0
, 10000	industries	10	D	N	D	D	b	D	D

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							Paid	Percent o rever	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CEDAR RAPIDS, IA METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	30	26 362	25 148	9 696	2 143	668	7.5	1.9
711	Performing arts, spectator sports, and related	44	0.004	0.005	0.044	700	050	0.0	-
7111	industries	11	9 934 D	9 095 D	3 244 D	789 D	350 b	9.0 D	.5 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	е	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	5 524 D	5 488 D	2 233 D	553 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 71391	Other amusement and recreation services  Golf courses and country clubs	11	10 904 D	10 565 D	4 219 D	801 D	198 c	10.0 D	4.1 D
713910	Golf courses and country clubs	6	Ď	Ď	Ď	D	c	Ď	Ď
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	65	26 521	N	7 226	1 701	797	19.4	12.3
711	Performing arts, spectator sports, and related industries	10	6 160	N	1 388	233	43	5.7	3.6
7112	Spectator sports	4	5 509	N	1 280	216	26	-	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	_	2.9
713	Amusement, gambling, and recreation industries	55	20 361	N	5 838	1 468	754	23.5	14.9
7139	Other amusement and recreation services	52	D	N	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	22 22	D D	N N	D D	D D	e e	D D	D D
71395	centers	20 12	6 598 5 588	N N	2 584 1 230	707 343	354 151	12.9 13.4	37.8 4.8
713950 71399	Bowling centers	12 8	5 588 D	N N	1 230 D	343 D	151 b	13.4 D	4.8 D
713990	All other amusement and recreation industries	8	D	N	D	D	b	D	D
	CLINTON, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	19	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	18	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	с	D	D
713	Amusement, gambling, and recreation industries	7	D	D	D	D	С	D	D
7139	Other amusement and recreation services	7	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
			D	N	D	D	b		

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error, nons	campling error, and definitions, see note at end of table]								
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	151	157 859	N	40 646	8 236	3 525	19.0	1.9
711	Performing arts, spectator sports, and related industries	35	23 372	N	4 223	979	417	40.8	1.5
7111	Performing arts companies	9	5 089	N	1 481	376	266	1.1	.3
71111 711110 71113 711130	Theater companies and dinner theaters Theater companies and dinner theaters Musical groups and artists Musical groups and artists	6 6 2 2	D D D D	N N N	D D D	D D D	e e a a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	8	13 805	N	1 990	461	118	59.4	.9
71132 711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	а	D	D
712	similar events without facilities	3 8	D   5 295	N N	D 1 257	D 320	77	D	D
7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar							17.4	_ 
71211	institutions	8	5 295 D	N N	1 257 D	320 D	77 b	17.4 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 1 313	15.2	2.0
7132	Gambling industries	3	71 001	N	14 718	2 632		-	_
7139	Other amusement and recreation services	101	56 463	N	19 788	4 187	1 665	33.4	4.7
71391 713910 71394 713940 7139409	Golf courses and country clubs	23 23 35 35	24 209 24 209 16 609 16 609	N N N	9 299 9 299 6 505 6 505	1 541 1 541 1 562 1 562	455 455 855 855	21.3 21.3 54.2 54.2	4.8 4.8 1.6 1.6
71395 713950 71399 713990	centers Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	32 16 16 23	D 6 551 6 551 D	N N N N	D 1 967 1 967 D	D 503 503 D	207 207 207 c	D 37.4 37.4 D	D 3.4 3.4 D
7139908	industries  All other miscellaneous amusement and recreation services	23 9	D D	N N	D D	D D	c b	D D	D D
	ESTABLISHMENTS EXEMPT FROM	3		IN		D	5	D	
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	33	37 250	29 136	11 652	2 516	957	27.4	1.7
711	Performing arts, spectator sports, and related								
	industries	11	D D	D	D D	D	b	D D	D D
7111	Performing arts companies	6	D	D		D	а	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 712110	Museums	2 2	D D	D D	D D	D D	b b	D D	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 713910 71394 713940 7139409	Golf courses and country clubs	6 6 8 8	12 002 12 002 D D	11 054 11 054 D D	4 975 4 975 D D	909 909 D D	285 285 f f	16.9 16.9 D D	2.6 2.6 D D
1100408	centers	8	D	D	D	D	f	D	D

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error, nons	sampling error, and definitions, see note at end of table]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DAVENPORT-MOLINE-ROCK ISLAND, IA-IL METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	118	120 609	N	28 994	5 720	2 568	16.5	1.9
711	Performing arts, spectator sports, and related industries	24	D	N	D	D	е	D	D
7111	Performing arts companies	3	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	N N	D D	D D	C	D D	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 713910 71394 713940 7139409	Golf courses and country clubs	17 17 27 27	12 207 12 207 D D	N N N N	4 324 4 324 D D	632 632 D D	170 170 e e	25.6 25.6 D D	6.9 6.9 D
71395	centers	24 16	D 6 551	N N	D 1 967	D 503	207	D 37.4	D 3.4
713950 71399 713990	Bowling centers All other amusement and recreation industries. All other amusement and recreation industries.	16 21 21	6 551 D	N N	1 967 D	503 D	207 c	37.4 D	3.4 D
	DUBUQUE, IA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	45	127 042	N	24 892	6 035	1 553	4.2	.2
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	е	D	D
7112	Spectator sports	5	D	N	D	D	е	D	D
71121 711212	Spectator sports	5 2	D D	N N	D D	D D	e e	D D	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 712110	Museums	4 4	D D	N N	D D	D D	b b	D D	D D
712110	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	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	13 908	10 761	3 227	801	256	10.8	.2
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	С	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 713	Museums	4	D D	D D	D D	D D	b	D D	D D
7139	Other amusement and recreation services	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	113 134	N	21 665	5 234	1 297	3.4	.2
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	е	D	D
7112	Spectator sports	5	D	N	D	D	е	D	D
71121 711212	Spectator sports	5 2	D D	N N	D D	D D	e e	D D	D D
713	Amusement, gambling, and recreation industries	22	D	N N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	21	D	N	D	D	e	D	D

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

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

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error, nons	sampling error, and definitions, see note at end of table]						D-i-t	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	OSKALOOSA, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 081	N	946	195	99	50.9	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	OTTUMWA, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	10 256	N	2 591	579	207	1.2	10.1
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	1	D D	N N	D D	D D	b b	D D	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	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	SPENCER, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	4 630	N	1 401	252	123	2.1	-
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	ь	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy 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]

	SPIRIT LAKE, IA MICROPOLITAN STATISTICAL AREA  ALL ESTABLISHMENTS Arts, entertainment, and recreation  Museums, historical sites, and similar institutions  Museums historical sites, and similar institutions  Museums  Museums  Museums  Museums	Establishments (number)  27  5	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b> 712 7121 71211 712110 713	STATISTICAL AREA  ALL ESTABLISHMENTS  Arts, entertainment, and recreation  Museums, historical sites, and similar institutions  Museums, historical sites, and similar institutions  Museums  Museums  Museums	5		N					
71 / 712 / 7121 / 71211 / 712110 / 713	Arts, entertainment, and recreation  Museums, historical sites, and similar institutions  Museums, historical sites, and similar institutions  Museums  Museums	5							
712 7121 71211 712110 713	Museums, historical sites, and similar institutions  Museums, historical sites, and similar institutions  Museums  Museums	5							
7121 71211 712110 713 7139	Museums, historical sites, and similar institutions  Museums  Museums		D	N	5 096	713	221	9.4	3.5
71211 712110 713 7139	institutions  Museums  Museums	5	٦ ا	N	D	D	b	D	D
712110 713 7139	Museums	5						5	
712110 713 7139	Museums	5	D D	N N	D D	D D	b b	D D	D D
7139	A management and management and an area of the management of	5	Б	N	D	D	b	D	D
	Amusement, gambling, and recreation industries	19	D	N	D	D	С	D	D
71202	Other amusement and recreation services	16	D	N	D	D	С	D	D
713930	Marinas	4 4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	4 135	3 855	1 046	109	23	.7	3.2
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar								
71011	institutions	4	D	D	D	D	b	D	D
71211 712110	Museums Museums	4 4	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	17 234	N	4 050	604	198	11.5	3.6
713	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71393 713930	Marinas	4 4	D D	N N	D D	D D	b b	D D	D D
:	STORM LAKE, IA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	2 382	N	486	120	45	20.5	14.9
7139	Other amusement and recreation services	13	2 382	N	486	120	45	20.5	14.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
,	WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	66	26 398	N	7 208	1 731	525	34.1	6.4
711	Performing arts, spectator sports, and related industries	16	3 890	N	1 250	451	90	9.2	15.8
712	Museums, historical sites, and similar institutions	6	1 912	N	777	205	40	-	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	N	777	205	40	_	9.0

[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]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WATERLOO-CEDAR FALLS, IA METROPOLITAN STATISTICAL AREA— Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. 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	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	14 14 14 14	6 487 6 487 5 909 5 909	N N N	2 268 2 268 918 918	457 457 178 178	143 143 96 96	42.2 42.2 84.3 84.3	9.7 9.7 3.6 3.6
71395 713950 71399 713990	centers Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	11 5 5 8	D 3 127 3 127 D	N N N N	D 893 893 D	D 242 242 D	b 110 110 b	D - - D	D - - D
7.10000	industries	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	8 748	8 875	3 259	675	221	22.5	3.4
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	6	1 912	2 255	777	205	40	_	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	2 255	777	205	40	-	9.0
713	Amusement, gambling, and recreation industries	14	D	D	D	D	С	D	D
7139	Other amusement and recreation services	14	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	40	17 650	N	3 949	1 056	304	39.9	7.9
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	30	D	N	D	D	е	D	D
7139	Other amusement and recreation services	28	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	10 10	D D	N N	D D	D D	b b	D D	D D
71395	centers Bowling centers Bowling centers	7 5	D 3 127	N N	D 893	D 242	110	D -	D -
713950 71399 713990	All other amusement and recreation industries.  All other amusement and recreation	5 5	3 127 D	N N	893 D	242 D	110 b	D	_ D
	industries	5	D	N	D	D	b	D	D

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

<sup>&</sup>lt;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

# 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]

Appendix	D. Data based on the 2002 Economic Census. For Inform	nation on confi	dentiality protection	, sampling error, no	nsampling error, ar	ia delinitions, see	note at end of tal	biej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ADAIR	(**************************************	(41,000)	(41,000)	(+1,000)	(+1,000)	(12.11.2.1)		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	861	N	245	50	21	70.4	4.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ADAMS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 383	N	208	35	19	8.0	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ALLAMAKEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	722	N	151	19	10	62.7	2.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	APPANOOSE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 240	N	342	54	8	84.8	.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	AUDUBON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	395	N	78	15	7	24.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Census. For inform	lation on confider	mainy protection, sa	ampling error, nons	sampling error, and	definitions, see	Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BENTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	2 195	N	597	110	77	64.7	1.4
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	2 195	N	597	110	77	64.7	1.4
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	BLACK HAWK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	47	22 931	N	6 187	1 464	450	33.6	4.4
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	6	1 912	N	777	205	40	_	9.0
7121	Museums, historical sites, and similar institutions	6	1 912	N	777	205	40	-	9.0
713	Amusement, gambling, and recreation industries	30	D	N	D	D	е	D	D
7139	Other amusement and recreation services	28	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	13 13	D D	N N	D D	D D	b b	D D	D D
	centers	10	D D	N	D D	D D	b	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	7	D	N N	D	D	b b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	7 795	8 099	3 008	631	199	17.2	3.8
711	Performing arts, spectator sports, and related	4	D	D	D	D		D	D
712	industries	6	1 912	2 255	777	205	b 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	С	D	D
7139	Other amusement and recreation services	10	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	27	15 136	N	3 179	833	251	42.0	4.6
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	18	D	N	D	D	C	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9	D D	N N	D D	D D	b b	D D	D D
71399	centers	6 4	D D	N N	D D	D D	b a	D D	D D
713990	All other amusement and recreation industries	4	D	N	D	D	а	D	D
	BOONE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	Д	N	D	D	b	D	D

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

Appendix I	<ul> <li>Data based on the 2002 Economic Census. For inforn</li> </ul>	nation on confid	lentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	ole]	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BREMER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	2 030	N	570	192	48	32.7	7.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	BUCHANAN								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	6	1 732	N	518	91	25	58.7	11.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 002	895	293	60	7	85.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	3	730	N	225	31	18	22.2	26.4
	BUENA VISTA								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	13	2 382	N	486	120	45	20.5	14.9
139	Other amusement and recreation services  ESTABLISHMENTS EXEMPT FROM	13	2 382	N	486	120	45	20.5	14.9
	FEDERAL INCOME TAX			_	_	_		_	_
1	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	3	D	D	D	D	а	D	D
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	BUTLER								
	ALL ESTABLISHMENTS	_	_		_	_		_	_
'1	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CALHOUN								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	4	678	N	190	30	19	74.5	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CARROLL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	2 119	N	665	120	60	43.8	_
713	Amusement, gambling, and recreation industries	9	2 119	N	665	120	60	43.8	_
7139	Other amusement and recreation services	9	2 119	N	665	120	60	43.8	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	CASS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 984	N	642	113	99	10.4	-
713	Amusement, gambling, and recreation industries	6	1 984	N	642	113	99	10.4	-
7139	Other amusement and recreation services	6	1 984	N	642	113	99	10.4	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	CEDAR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	2 035	N	594	126	84	57.4	14.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	608	560	239	40	32	75.2	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 427	N	355	86	52	49.9	20.8
	CERRO GORDO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	8 218	N	2 008	451	214	24.5	7.2
713	Amusement, gambling, and recreation industries	26	5 924	N	1 648	355	177	33.8	9.1
7139	Other amusement and recreation services	25	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	11 11	D D	N N	D D	D D	c	D D	D D
7139409	Other fitness and recreational sports centers	10	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM			.,		5		5	
	FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	11	D	D	D	D	C	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	6	D D	D D	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			J					
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
-	, 5		٦	.,			1	1	

[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]

CHEROKEE	Appendix	D. Data based on the 2002 Economic Census. For inform	nation on com	dentiality protection	, sampling error, no	nsampling error, at	iu delilillions, see	Tible at end of tal		-f
Company   Comp								Paid	reve	nue—
ALL ESTABLISHMENTS 71 Alts, entertainment, and recreation	NAICS code	Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	Annual payroll (\$1,000)	payroll	pay period including March 12	admini- strative	Estimated <sup>2</sup>
Ants, entertainment, and recreation		CHEROKEE								
### ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	7	891	N	347	58	32	27.9	10.1
Arts, entertainment, and recreation										
FEDERAL INCOME TAX   Tax   Arts, entertainment, and recreation   S   D   N   D   D   D   D   D   D   D   D	71		2	D	D	D	D	a	D	D
CHICKASAW  ALL ESTABLISHMENTS 71										
ALL ESTABLISHMENTS 71	71		5	D	N	D	D	а	D	D
Arts, entertainment, and recreation		CHICKASAW								
Arussement, gambling, and recreation industries.		ALL ESTABLISHMENTS								
Other amusement and recreation services   6	71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
ESTABLISHMENTS EXEMPT FROM   FEDERAL INCOME TAX   Arts, entertainment, and recreation   4	713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
### FEDERAL INCOME TAX 71	7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71										
### FEDERAL INCOME TAX Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
Amusement, gambling, and recreation industries 3 D N D D D a D D D D D D D D D D D D D D										
Other amusement and recreation services	71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
CLARKE  ALL ESTABLISHMENTS 71	713	Amusement, gambling, and recreation industries	3	D	N	D	D	а	D	D
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	7139	Other amusement and recreation services	3	D	N	D	D	a	D	D
Arts, entertainment, and recreation		CLARKE								
## ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX           71         Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
CLAY         ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
Arts, entertainment, and recreation		CLAY								
Performing arts, spectator sports, and related industries		ALL ESTABLISHMENTS								
industries	71	Arts, entertainment, and recreation	10	4 630	N	1 401	252	123	2.1	-
Other amusement and recreation services 7 D N D D C D  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	711		2	D	N	D	D	a	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
Performing arts, spectator sports, and related industries										
industrieš	71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	711		2	D	D	D	D	a	D	D
71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	5	D	l N	D	D	Ь	D	D

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

- пропах	Section of the sectio						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	CLAYTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	10	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
	CLINTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	19	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	18	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	7	D	D	D	D	С	D	D
7139	Other amusement and recreation services	7	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
	CRAWFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D

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Percent   Perc	пррепак і	J. Data based on the 2002 Economic Gensus. 1 of Infor	Tation on com	T	, sampling error, no	Tisampling error, at	Id delimitions, see	Tiole at end of tal	J.	
DALLAS									Percent of reve	of receipts/ nue—
DALLAS		Geographic area, tax status, and kind of business						pay period	From	
DALLAS			lishments	revenue	Expenses	payroll	payroll	March 12	strative	
ALL ESTABLISHMENTS 71		DALLAS	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
Arts. entertainment, and recreation   21   7 049   N   1 583   309   143   13.2										
Performing airs, percentate sports, and related in industries										
Industries			21	7 049	N N	1 583	309	143	13.2	6.2
Management, Inductional states, and similar	711		4	D	N	D	D	а	D	D
Institution	712	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
Triggram	7121	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
### ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71	713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
FEDERAL INCOME TAX	7139	Other amusement and recreation services	13	D	N	D	D	С	D	D
Museums, historical sites, and similar institutions										
Museums, historical elles, and similar institutions	71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
Institutions	712	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
FEDERAL INCOME TAX	7121		3	D	D	D	D	b	D	D
Performing arts, speciator sports, and related industries		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
Industries     3   D   N   D   D   a   D   D   D   D   D   D   D	71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
Amusement, gambling, and recreation industries	711		3	D	N N	D	D	a	D	D
DAVIS  ALL ESTABLISHMENTS 71	713									D
ALL ESTABLISHMENTS 71	7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
Arts, entertainment, and recreation		DAVIS								
71		ALL ESTABLISHMENTS								
ESTABLISHMENTS EXEMPT FROM   FEDERAL INCOME TAX   Take, entertainment, and recreation	71		3	521	l N	107	17	44	20.7	_
71       Arts, entertainment, and recreation       2       D       D       D       D       a       D         FESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX       1       D       N       D		ESTABLISHMENTS EXEMPT FROM								
FEDERAL INCOME TAX	71		2	D	D	D	D	a	D	D
71       Arts, entertainment, and recreation       1       D       N       D       D       b       D         71       Arts, entertainment, and recreation       2       D       N       D       D       a       D         ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX       1       D       D       D       D       D       a       D         71       Arts, entertainment, and recreation       1       D       N       D       D       a       D         71       Arts, entertainment, and recreation       1       D       N       D       D       a       D         DELAWARE       ALL ESTABLISHMENTS       Ats, entertainment, and recreation       8       2 269       N       388       74       34       25.1         ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX       2       D       D       D       D       D       a       D         71       Arts, entertainment, and recreation       2       D       D       D       D       a       D         FEDERAL INCOME TAX       2       D       D       D       D       D       D       D       D										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	71		1	D	N	D	D	b	D	D
71       Arts, entertainment, and recreation       2       D       N       D       D       a       D         8       2       D       N       D		DECATUR								
ESTABLISHMENTS EXEMPT FROM   FEDERAL INCOME TAX		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX         71       Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
71       Arts, entertainment, and recreation										
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	71		1	D	D	D	D	а	D	D
DELAWARE         ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
71       Arts, entertainment, and recreation		DELAWARE								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	8	2 269	N	388	74	34	25.1	-
ESTABLISHMENTS SUBJECT TO		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
71 Arts, entertainment, and recreation 6 D N D D D	71	Arts, entertainment, and recreation	6	D	l N	D	D	b	D	D

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Appendix	Julia saled on the 2002 Economic Consect. To timoth						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	DES MOINES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	23	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
71394 713940 7139409	Fitness and recreational sports centers	7 7 6	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
	DICKINSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	21 369	N	5 096	713	221	9.4	3.5
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
71211 712110	Museums	5 5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	19	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71393 713930	Marinas	4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	4 135	3 855	1 046	109	23	.7	3.2
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
71211 712110	Museums	4 4	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	17 234	N	4 050	604	198	11.5	3.6
713	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71393 713930	Marinas	4 4	D D	N N	D D	D D	b b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For 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]

7 френия	D. Data based on the 2002 Economic Census. For inform		This is protection,		Samping oner, a		Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DUBUQUE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	45	127 042	N	24 892	6 035	1 553	4.2	.2
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	е	D	D
7112	Spectator sports	5	D	N	D	D	e	D	D
71121	Spectator sports	5	D	N	D	D	е	D	D
711212 712	Museums, historical sites, and similar institutions	2	D D	N N	D D	D D	e b	D D	D D
7121	Museums, historical sites, and similar								
71211	institutions	6	D D	N N	D D	D D	b b	D D	D D
712110	Museums	4	D	N	D	D	b	D	D
713 7132	Amusement, gambling, and recreation industries	26	D D	N N	D D	D D	g f	D D	D D
7139	Other amusement and recreation services	25	D	N	D	D		D	D
7139	Other amusement and recreation services	25	D D	IN	J	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	13 908	10 761	3 227	801	256	10.8	.2
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	С	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 712110	Museums	4 4	D D	D D	D D	D D	b b	D D	D D
712110	Amusement, gambling, and recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	113 134	N	21 665	5 234	1 297	3.4	.2
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	е	D	D
7112	Spectator sports	5	D	N	D	D	е	D	D
71121 711212	Spectator sports	5	D D	N N	D D	D D	e e	D D	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	е	D	D
	EMMET								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	247	N	44	15	4	58.3	31.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	FAYETTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	1 613	N	385	62	37	72.4	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D

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

прропакт	5. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	isampiing error, ai	ia acimiliono, sec	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	FLOYD	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	ALL ESTABLISHMENTS	_	4 704		504	404		0.4	
71	Arts, entertainment, and recreation	7	1 784	N	524	131	84	9.4	1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	649	647	262	72	57	25.9	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 135	N	262	59	27	-	1.7
	FRANKLIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 015	N	217	30	7	56.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N N	D	D	a	D	D
	FREMONT								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GREENE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	GRUNDY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 437	N	451	75	27	44.5	38.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	GUTHRIE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	l N	D	D	b	D	D

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

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	HAMILTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 794	N	426	88	31	20.7	15.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation  HANCOCK	5	D	N	D	D	b	D	D
	ALL FOTABLICUMENTO								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	6	578	N	118	5	3	21.1	3.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		5.0			v		2	0.0
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	HARDIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	2 644	N	575	140	35	16.6	6.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	659	645	202	35	14	28.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	1 985	N	373	105	21	12.6	8.5
	HARRISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_	_					_
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_	-					_
71	Arts, entertainment, and recreation HENRY	3	D	N	D	D	а	D	D
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	10	2 480	N	553	110	42	11.2	.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	HOWARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D

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Аррепаіх	D. Data based on the 2002 Economic Gensus. Tor infor	TIALIOTT OTT COTTI	Termanty protection	, sampling error, nor	Toamping error, ar	ia acimilions, sec	Tiole at end of tal	ole]	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	<b>-</b>	5			<u>-</u>	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	HUMBOLDT	( 2 22 )	(* /***/	(1,722)	(,,,,,,	(* /***/	( 1 11 )		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	648	N	107	28	18	94.0	1.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	IDA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	928	N	247	56	20	84.8	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	IOWA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	3 943	N	1 255	254	64	17.3	14.6
713	Amusement, gambling, and recreation industries	6	2 647	N	782	140	38	24.0	21.7
7139	Other amusement and recreation services	6	2 647	N	782	140	38	24.0	21.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 015	1 707	697	162	46	9.5	28.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 928	N	558	92	18	25.4	-
713	Amusement, gambling, and recreation industries	4	D	N	D	D	а	D	D
7139	Other amusement and recreation services	4	D	N	D	D	а	D	D
	JACKSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	3 983	N	784	163	70	55.3	12.5
713	Amusement, gambling, and recreation industries	8	2 529	N	594	132	51	56.0	19.6
7139	Other amusement and recreation services	8	2 529	N	594	132	51	56.0	19.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	l N	D	D	b	D	D

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

Appendix I	<ul> <li>Data based on the 2002 Economic Census. For inform</li> </ul>	nation on confid	dentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	JASPER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	JEFFERSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	2 490	N	856	200	76	62.0	27.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
	JOHNSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	44	18 289	N	4 253	939	506	22.8	.4
713	Amusement, gambling, and recreation industries	31	15 433	N	3 565	765	450	23.8	.1
7139	Other amusement and recreation services	29	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	10 10	D D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	9	D	N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	25	D	N	D	D	е	D	D
7139	Other amusement and recreation services	23	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9 9	D D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	8	D	N	D	D	е	D	D
	JONES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	2 356	N	512	90	62	88.5	2.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 762	978	346	61	20	84.6	2.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	594	N	166	29	42	100.0	_

[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]

	B. Bata based on the 2002 Economic Ochsus. 1 of Inform	nation on com	deritiality protection	, sampling error, nor		ia acimiliono, sec	note at end or tal	oloj	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	KEOKUK	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	REUNUK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	козѕитн								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	2 403	N	370	60	62	66.7	3.3
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	10	D D	N N	D D	D D	b b	D D	D D
7139		10		N			D	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 257	742	220	53	48	87.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	1 146	N	150	7	14	44.0	7.0
	LEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
	LINN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	75	48 332	N	15 813	3 644	1 326	7.5	7.6
711	Performing arts, spectator sports, and related industries	16	D	N	D	D	e	D	D
7111	Performing arts companies	5	D	N 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 5 500	N N	D 4 000	D	b	D _	D
7112 71121	Spectator sports	4	5 509 5 509	N N	1 280 1 280	216 216	26	_	2.9 2.9
71121	Spectator sports	4	5 509	l N	1 200	210	20		2.9
-	events	4	D	N	D	D	е	D	D
				I.	I _		1		
712	Museums, historical sites, and similar institutions	7	D	N	D	D	С	D	D
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar institutions	7	D D	N N	D D	D	c	D	D

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

Appendix	D. Data based on the 2002 Economic Census. For inform	ation on conide	ntiality protection, s	sampling error, nor	isampiing error, ar	id delimitions, see	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LINN-Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. 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 D	N	D D	2 101 D	f	D	D
71391	Golf courses and country clubs	7 7	D D	N	D D	D D	С	D D	D
713910 71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	25 25	7 835 7 835	N N N	2 820 2 820	747 747	385 385	11.7 11.7	D 37.5 37.5
71395	centers	23	D D	N N	D D	D D	e C	D D	D D
713950 71399	Bowling centers	7 9	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	24 600	24 170	9 350	2 082	648	2.0	1.8
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	е	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	3 3	D D	D D	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	3	D	D	D	D	е	D	D
712	Museums, historical sites, and similar institutions	7	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	7	D	D	D	D	С	D	D
71211 712110	Museums	5 5	D D	D D	D D	D D	b b	D D	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	С	D	D
71391 713910	Golf courses and country clubs	3	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	52	23 732	N	6 463	1 562	678	13.2	13.6
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	_	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	_	2.9
713	Amusement, gambling, and recreation industries	44	D	N	D	D	f	D	D
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	41 22	D D	N N	D D	D D	f e	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	22	Б	N	Ď.	D	e	Ď	D
71395	centers	20 7	6 598 D	N N	2 584 D	707 D	354 c	12.9 D	37.8 D
713950 71399 713990	Bowling centers All other amusement and recreation industries All other amusement and recreation industries	7 7 7	D D	N N	D D	D D	b b	D D	D D
	LOUISA	,		N	D	U	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	575	N	185	43	7	55.8	30.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

	D. Data based on the 2002 Economic Census. Tor inform			, , . , . , . , . , . , . , . , . ,	1 0 ,				
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
0000		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	LUCAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX	1	D	D	D	D	b	D	D
71	Arts, entertainment, and recreation						"		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	LYON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 035	N	289	38	17	30.2	_
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	_				_		_	
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	MAHASKA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 081	N	946	195	99	50.9	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	MARION								
	411 5074514014451470								
71	ALL ESTABLISHMENTS	14	8 175	N	1 682	339	139	25.6	2.3
71	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	14	6 175	IN IN	1 002	339	139	25.0	2.3
,	industries	4	D	N	D	D	b	D	D
7112	Spectator sports	2	D	N	D	D	a	D	D
71121	Spectator sports	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 116	1 682	705	143	52	63.1	.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	6 059	N	977	196	87	12.5	3.0
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7112	Spectator sports	2	D	N	D	D	a	D	D
71121	Spectator sports	2	D	N	D	D	a	D	D

[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]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated <sup>2</sup>
	MARSHALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	6 907	N	1 673	309	213	65.3	.9
713	Amusement, gambling, and recreation industries	12	6 670	N	1 625	299	209	66.1	_
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
	MILLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	MITCHELL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	MONONA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
	MONROE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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

Appendix	B. Bata based on the 2002 Economic Gensus. 1 of inform	nation on com	deritiality protection	, sampling error, no	isamping error, ar	ia acimiliono, see	ilote at end or tal	516]	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	MONTOOMERY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	MONTGOMERY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	MUSCATINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	5 036	N	1 719	378	128	11.2	12.1
713	Amusement, gambling, and recreation industries	10	4 084	N	1 595	351	114	12.3	2.7
7139	Other amusement and recreation services	10	4 084	N	1 595	351	114	12.3	2.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	O'BRIEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	1 609	N	429	89	48	51.5	19.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	559	408	137	20	9	53.3	45.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 050	N	292	69	39	50.6	5.9
	OSCEOLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	PAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 134	N	302	59	33	27.6	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	627	549	134	26	8	18.5	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	507	N	168	33	25	38.9	3.2

[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]

	D. Data based on the 2002 Economic Census. For inform		,			,	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	PALO ALTO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	297	N	82	-	-	55.6	44.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	PLYMOUTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	1 880	N	642	148	79	41.0	.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	667	610	244	58	38	34.0	1.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 213	N	398	90	41	44.8	-
	POCAHONTAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	677	N	184	20	17	28.8	34.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	POLK								
	ALL ESTABLISHMENTS								
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	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	3 3	D D	N N	D D	D D	c c	D D	D D
71113 711130	Musical groups and artists	7 7	D D	N N	D D	D D	c c	D D	D D
7112	Spectator sports	10	D	N N	D	D	g	D	D
71121 711212 7112123	Spectator sports Racetracks. Horse racetrack operation	10 2 1	D D D	N N N	D D D	D D D	g f f	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	е	D	D
712	Museums, historical sites, and similar institutions	8	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	С	D	D
71211 712110	Museums Museums	7 7	D D	N N	D D	D D	C	D D	D D

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			, ,	1 0	1 0			-	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	POLK—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	103	D	N	D	D	g	D	D
7131	Amusement parks and arcades	7	D	N N	D	D	b	D	D
71311 713110	Amusement and theme parks Amusement and theme parks	2 2	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	96	D	N	D	D	g	D	D
71391 713910 71394 713940	Golf courses and country clubs	16 16 44 44	37 016 37 016 18 696 18 696	N N N	14 568 14 568 6 696 6 696	2 296 2 296 1 603 1 603	698 698 897 897	12.1 12.1 16.2 16.2	5.8 5.8 2.7 2.7
7139409 71395	Other fitness and recreational sports centers	37 8	15 594 5 529	N N	5 568 1 846	1 335 441	618 166	18.0 48.9	3.3 1.8
713950 71399 713990	Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation industries	8 26 26	5 529 D	N N	1 846 D	441 D	166 c	48.9 D	1.8 D
7139904 7139905	Miniature golf courses Coin-operated amusement devices	3	D	N	D	D	b	D	D
7139908	(except slot machine operation)  All other miscellaneous amusement and recreation services	8	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	f	D	D
7111	Performing arts companies	6	D	D	D	D	С	D	D
71113 711130	Musical groups and artists	5 5	D D	D D	D D	D D	c c	D D	D D
7113	Promoters of performing arts, sports, and similar events	2	D	D	D	D	е	D	D
712	Museums, historical sites, and similar institutions	8	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	8	D	D	D	D	С	D	D
71211 712110	Museums	7 7	D D	D D	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	16	D	D	D	D	f	D	D
7139 71391	Other amusement and recreation services	16 5	D D	D D	D D	D D	f	D D	D D
713910 71394 713940 7139409	Golf courses and country clubs	5 7 7	D D D	D D D	D D D	D D D	e e c c	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	7	D	D	D	D	С	D	D
71	Arts, entertainment, and recreation	126	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	39	D	N	D	D	g	D	D
7111	Performing arts companies	4	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	10	D	N	D	D	g	D	D
71121 711212 7112123	Spectator sports Racetracks Horse racetrack operation	10 2 1	D D D	N N N	D D D	D D D	g f f	D D D	D D D
713	Amusement, gambling, and recreation industries	87	D	N	D	D	g	D	D
7131 71311	Amusement parks and arcades	7	D D	N N	D D	D D	b	D D	D D
71311	Amusement and theme parks Amusement and theme parks	2 2	D D	N N	D D	D D	b b	D D	D D

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Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confid	lentiality protection,	sampling error, no	nsampling error, ar	id definitions, see	note at end of tab	olej	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>:</sup>
	POLK-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con.  Amusement, gambling, and recreation industries— Con.								
7139	Other amusement and recreation services	80	D	N	D	D	g	D	[
71391 713910 71394 713940	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	11 11 37 37	D D D	N N N	D D D	D D D	e e f f	0 0 0	] ] ] ]
713940 7139409 71395	Other fitness and recreational sports centers  Centers	30	D 5 529	N N N	D 1 846	D 441	e 166	D D 48.9	[ 1.4
713950 71399 713990	Bowling centers  All other amusement and recreation industries.  All other amusement and recreation	8 22	5 529 D	N N	1 846 D	441 D	166 C	48.9 D	1.8
7139904	industries	22	D D	N N	D D	D D	c b	D D	
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	N	D	D	b	D	
7139908	All other miscellaneous amusement and recreation services	7	D	N	D	D	b	D	Е
	POTTAWATTAMIE								
	ALL ESTABLISHMENTS								
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	35	D	N	D	D	g	D	
,,,	industries	10	D	N	D	D	g	D	D
7112	Spectator sports	5	D	N	D	D	g	D	0
71121 711212 7112121	Spectator sports	5 1 1	D D D	N N N	D D D	D D D	9 9 9	D D D	D D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	b	D	
71132 711320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
711020	similar events without facilities	2	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	23 22	D D	N N	D D	D D	c c	D D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	2 196	2 184	807	177	93	4.9	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D		D	
7112	Spectator sports	5	D	N	D	D	g g	D	
71121 711212 7112121	Spectator sports	5 1 1	D D D	N N N	D D D	D D D	g g g	D D D	D D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	
71132	Promoters of performing arts, sports, and	2	D	A.I	D	D		D	,
711320	similar events without facilities	2	D	N N	D	D	b b	D	
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	
7139	Other amusement and recreation services	16	D	N	D	D	С	D	
	POWESHIEK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	3 281	N	787	197	99	48.6	.7
713	Amusement, gambling, and recreation industries	11	3 105	N	743	188	97	48.6	.8
7139	Other amusement and recreation services	11	3 105	N	743	188	97	48.6	.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 498	1 265	495	93	32	88.1	.1

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			, , , , , , , , , , , , , , , , , , , ,	, , .	-				
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Fatab	Descints/		Ammund	First successor	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	POWESHIEK—Con.		, , ,	,		, , ,	, ,		
	ESTABLISHMENTS SUBJECT TO								
74	FEDERAL INCOME TAX	_	1 700		200	104	67	15.4	10
71	Arts, entertainment, and recreation	7	1 783	N	292	104	67	15.4	1.2
	RINGGOLD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	SAC								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	679	N	229	33	42	30.0	25.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	scott								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	67	65 960	N	15 667	2 819	1 773	16.3	1.6
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	c	D	D
7111	Performing arts companies	4	D	N	D	D	а	D	D
71113 711130	Musical groups and artists	2 2	D D	N N	D D	D D	a a	D D	D D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	D
740									
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	2	D	N	D	D	b	D	D
71211	institutions	2	D D	N N	D D	D D	b b	D D	D D
712110	Museums	2	D	N N	D D	Ď	b	D	Б
713	Amusement, gambling, and recreation industries	50	53 620	N N	12 567	2 054	1 590	19.5	1.5
7132	Gambling industries	1	D	N	D	D	f	D	D
7139 71391	Other amusement and recreation services  Golf courses and country clubs	47 7	D D	N N	D D	D D	f c	D D	D D
713910 71394	Golf courses and country clubs	7 16	D D	N N	D D	D D	c e	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	16 15	D D	N N	D D	D D	e e	D D	D D
71395 713950 71399	Bowling centers	6 6 15	D D D	N N N	D D D	D D D	b b c	D D D	D D D
713990	All other amusement and recreation industries	15	D	N N	D	D	c	D	D

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- Аррения і	D. Data based on the 2002 Economic Census. For inform	ation on confide	protection, s	sampling error, nor	isampling error, ar	ia delimitoris, see	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SCOTT—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	15 778	13 852	5 430	1 231	413	-	1.9
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
71211 712110	Museums	1	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	7	D	D	D	D	е	D	D
7139	Other amusement and recreation services	7	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers	4 4 4	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	55	50 182	N	10 237	1 588	1 360	21.5	1.5
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	43	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	40	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	12 12	D D	N N	D D	D D	c c	D D	D D
7139409	centers	11 6	5 559 D	N N	1 661 D	382 D	189 b	94.5 D	_ D
713950 71399 713990	Bowling centers All other amusement and recreation industries. All other amusement and recreation industries	6 13	D D	N N	D D	D D	b c c	D D	D D
	SHELBY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	2 937	N	741	136	39	42.1	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	SIOUX								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	3 032	N	759	148	76	74.5	.5
713	Amusement, gambling, and recreation industries	12	2 756	N	737	145	73	78.0	.5
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D

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			entiality protection,				Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	STORY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3 3	D D	N N	D D	D D	b b	D D	D
	TAMA	3	ال	N			D	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	1	D D	N N	D D	D D	g g	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_						_
71	Arts, entertainment, and recreation	6	D	D	D	D	а	D	D
74	FEDERAL INCOME TAX							_	
<b>71</b> 713	Arts, entertainment, and recreation	1	<b>D</b> D	<b>N</b> N	<b>D</b>	<b>D</b>	9	<b>D</b>	<b>D</b>
7132	Gambling industries	1	D	N	D	D	g	D	D
71321	Casinos (except casino hotels)	1	D	N	D	D	g g	D	D
713210	Casinos (except casino hotels)	i	Ď	Ň	D	Ď	g	Ď	D
	TATEON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	UNION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	522	N	161	26	14	87.4	4.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	р	N	D	D	a	D	D

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							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	VAN BUREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9
	WAPELLO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	10 256	N	2 591	579	207	1.2	10.1
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N N	D	D	C	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
. 100	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and		_		_	_		_	_
711320	similar events without facilities	1	D	N	D	D	b	D	D
740	similar events without facilities	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	WARREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related	3	D	N	D	D		D	D
7111	industries  Performing arts companies	2	D	N N	D	D	a	D	D
7111	Performing arts companies	2	D	IN		D	а	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	13	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D

[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]

Appendix	Bata based on the 2002 Economic Census. 1 of milon	Tiddion on domi	deritality proteotion	, campling error, not	Indumpting error, at		lioto di ond or ta		of receipts/
							Paid	reve	
NAICS code	Geographic area, tax status, and kind of business	Estab-	Pagainta/		Annual	First-quarter	employees for pay period	From admini-	
		lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	including March 12 (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	WASHINGTON	( 1 11 )	(, ,,,,,	(, ,,,,,	(* /***/	(* //	( 1 11 )		
74	ALL ESTABLISHMENTS	40	0.004		500	440	40	40.0	45.0
<b>71</b> 713	Arts, entertainment, and recreation	12 8	<b>2 094</b> 2 003	N N	<b>589</b> 566	118 114	<b>48</b> 39	<b>19.6</b> 20.5	<b>15.6</b> 14.1
7139	Other amusement and recreation industries	8	2 003	N N	566	114	39	20.5	14.1
7109	Other amusement and recreation services		2 003		300	114	39	20.5	14.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
	WAYNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
′'							a a		
	WEBSTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D		D	D
713	Amusement, gambling, and recreation industries	12	D	N N	D	D	a c	D	D
7139	Other amusement and recreation services	11	D	N N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	10	D	N N	D	D	b	D	D
711	Performing arts, spectator sports, and related	10							
	industries	2	D	N	D	D	a	D	D
	WINNEBAGO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	949	N	255	55	26	97.5	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	WINNESHIEK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	4 807	N	1 405	282	102	25.4	20.4
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	2 473	N	727	131	42	46.3	38.5
7139	Other amusement and recreation industries	11	2 473	N N	727	131	42	46.3	38.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	3 925	3 234	1 151	229	70	13.9	23.6
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
	misuluuons	. 2	י ט	, D	, D	י ט	ı D	י ט	ט י

[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]

	D. Data based on the 2002 Economic Census. For inform		, , , , , , , , , , , , , , , , , , , ,				Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WINNESHIEK—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	882	N	254	53	32	76.5	6.3
	WOODBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	48	99 461	N	26 671	6 268	1 392	3.2	39.0
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	3	D	N	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	а	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 713210	Casinos (except casino hotels)	2 2	D D	N N	D D	D D	f	D D	D D
7139	Other amusement and recreation services	27	D	N	D	D	e	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9	3 125 3 125	N N	1 228 1 228	319 319	144 144	22.0 22.0	3.3 3.3
7139409	centers	8	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	D	D	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	10	D	D	D	D	b	D	D
7139	Other amusement and recreation services	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	30	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	n	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 713210	Casinos (except casino hotels)	2 2	D D	N N	D D	D D	f	D D	D D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D D	N N	D D	D D	C C	D D	D D
7139409 71399	Other fitness and recreational sports centers	6	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D
	WORTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	487	N	118	8	5	69.6	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

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

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.

<sup>&</sup>lt;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.

# 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]

				,	3 ,	,			
							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ADEL								
	444 5074 5440445470								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
<b>/</b> 1		2	, D	IN IN			a		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ALBIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ALGONA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ALTOONA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	f	D	D
7112	Spectator sports	1	D	N	D	D	f	D	D
71121 711212	Spectator sports	1 1	D D	N N	D D	D D	f f	D D	D D
7112123	Horse racetrack operation	1	D	N 	D	D	f	D	D
713 7131	Amusement, gambling, and recreation industries	6	D D	N N	D D	D D	c b	D D	D D
71311	Amusement and theme parks	1	D	N	D	D	b	D	D
713110	Amusement and theme parks	1 5	D 0 407	N N	D	D	b	D	D
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	2	2 407 D	N N	968 D	237 D	109 c	17.1 D	_ D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	N N	D	D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	_				_			
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	b	D	D

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

Аррения і	Data based on the 2002 Economic Gensus. To imon		,,				Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ALTOONA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related		_						
7112	industries	1	D D	N N	D D	D D	f f	D D	D D
7112	Spectator sports	1	D	N	D	D	f	D	D
711212 7112123	Racetracks	1 1	D D	N N	D D	D D	f f	D D	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 713110	Amusement and theme parks	1	D D	N N	D D	D D	b b	D D	D D
	AMES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	7 720	N	2 549	490	202	27.6	5.6
713	Amusement, gambling, and recreation industries	9	6 008	N	2 166	452	184	34.2	7.2
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	9	6 008 D	N N	2 166 D	452 D	184 c	34.2 D	7.2 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	3	Ď.	N N	p p	Ď	c	Ď	Ď
7100400	centers	3	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 256	1 737	934	169	69	81.6	_
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	5 464	N	1 615	321	133	5.3	7.9
713 7139	Amusement, gambling, and recreation industries	6	D D	N	D D	D D	С	D D	D D
7139	Other amusement and recreation services Fitness and recreational sports centers	2	D	N N	D	D	c b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	2	D D	N N	D D	D D	b	D D	D D
	ANAMOSA	2		IN IN				D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	727	N	175	29	16	76.5	6.3
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	•							
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ANKENY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D

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Appendix	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality proteotion	, sampling error, no	noampling cirol, al	ia acimiliono, sec	note at one or ta	510]	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	ATLANTIC								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BELLE PLAINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	_	_		_	_	_		
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BELMOND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO		_		_	_			_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BETTENDORF								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
<b>71</b> 713	Arts, entertainment, and recreation	12 8	<b>D</b> 2 294	N N	D 664	D 132	67	<b>D</b> 89.1	<b>D</b> 9.2
7139	Other amusement and recreation services	8	2 294	N N	664	132	67	89.1	9.2
7100	Cutor amagement and regretation services		2 204		004	102	0,	00.1	0.2
	BLOOMFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	521	N	107	17	44	20.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	BOONE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	2 187	N	574	124	43	45.1	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	<b>D</b>	D	l a	D	D

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

							Pạid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BURLINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	8 990	N	2 274	511	241	50.6	8.8
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	CAMANCHE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	652	N	128	35	24	82.1	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	652	N	128	35	24	82.1	_
	CARROLL								
	CATHOLL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	404	N	62	16	13	63.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	404	N	62	16	13	63.4	-
	CARTER LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	CEDAR FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	р	b	D	D

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

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CEDAR RAPIDS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	54	44 629	N	14 971	3 458	1 233	4.9	7.5
711	Performing arts, spectator sports, and related			.,					
7111	industries  Performing arts companies	11 3	D D	N N	D D	D D	e b	D D	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	е	D	D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
71211 712110	Museums	4 4	D D	N N	D D	D D	b b	D D	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 713910	Golf courses and country clubs	3	D D	N N	D D	D D	C	D D	D
713910 71394 713940	Golf courses and country clubs	21 21	D	N N N	D D	D D	c e e	0 0	D D D
7139409	Other fitness and recreational sports centers	19	D	N	D	D	e	D	D
71395 713950	Bowling centers	4 4	4 023 4 023	N N	942 942	261 261	112 112	6	-
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	6	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	23 500	23 417	9 143	2 041	627	1.2	1.9
711	Performing arts, spectator sports, and related		0 500	0.404	2 000	754	044		
7111	industries  Performing arts companies	6	8 509 D	8 424 D	3 090 D	754 D	344 b	_ D	_ D
7113	Promoters of performing arts, sports, and similar events	3	D	D	D	D	е	D	D
712	Museums, historical sites, and similar institutions	6	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	С	D	D
71211 712110	Museums	4 4	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	С	D	D
7139	Other amusement and recreation services	5	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	37	21 129	N	5 828	1 417	606	9.0	13.8
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	b	D	D
7112	Spectator sports	4	5 509	N	1 280	216	26	-	2.9
71121	Spectator sports	4	5 509	N	1 280	216	26	_	2.9
713	Amusement, gambling, and recreation industries	32	D	N	D	D	f	D	D
7139	Other amusement and recreation services	30	D	N	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	19 19	D D	N N	D D	D D	e e	D D	D D
71395	centers	17 4	6 570 4 023	N N	2 579 942	706 261	354 112	12.6 -	38.0
713950 71399 713990	Bowling centers	4 5	4 023 D	N N	942 D	261 D	112 a	D	D
, 10880	industries	5	рΙ	N	D	D	a	D	D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	CENTERVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	CHARITON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CHARLES CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 163	N	370	98	65	-	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_	-	_	_			_
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	CHEROKEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_	_	_	_			_
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
74	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		D	N	D	D		D	D
71	Arts, entertainment, and recreation  CLARINDA	1	5	N			а		D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	CLEAR LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D

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<b>71</b> 713 7132 7139	CLINTON  ALL ESTABLISHMENTS Arts, entertainment, and recreation	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	F
<b>71</b> 713 7132 7139	ALL ESTABLISHMENTS  Arts, entertainment, and recreation						(	records.	Estimated <sup>2</sup>
<b>71</b> 713 7132 7139	Arts, entertainment, and recreation								
<b>71</b> 713 7132 7139	Arts, entertainment, and recreation								
713 7132 7139	Amusement, gambling, and recreation industries Gambling industries		D	N	D	D	f	D	D
7132 7139	Gambling industries	_	D	N	D	D	· f	D	D
		1	D	N	D	D	e	D	D
		7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	с	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
(	CLIVE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	ь	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 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	3 3	D D	N N	D D	D D	b b	D D	D D
	centers	3	D	N	D	D	b	D	D
	CLIVE (PART - POLK COUNTY)								1
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	þ	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D

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Description   Description	Appendix	D. Data based on the 2002 Economic Gensus. Tor infor	nation on com	deritiality protection	, sampling error, no	iloampiing error, ai	ia aciiiiliona, acc	note at end of tal	oloj	
CORALVILLE								Paid		
CORALVILLE		Geographic area, tax status, and kind of business						employees for	From	
CORALVILLE	oode			Receipts/ revenue	Expenses			including	admini-	
ALL ESTABLISHMENTS  71				(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)			Estimated <sup>2</sup>
Arts. centrationment, and recreation		CORALVILLE								
SETABLISHENDED FROM FEDERAL MICROMET SAX   2		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO   FEDERAL MICKINE TAX   TO   N										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
COUNCIL BLUFFS										
ALL ESTABLISHMENTS	71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
Arts, entertalments, and recreation   14		COUNCIL BLUFFS								
Performing aris, speciator sports, and related		ALL ESTABLISHMENTS								
Industries	71	Arts, entertainment, and recreation	14	D	N	D	D	g	D	D
7112   Specialtor sports   3	711		4	D	l N	D	D	a	D	D
1121	7112									
Pacetanes   Pacetanes		Spectator sports	3							
7139	711212 7112121	Hacetracks						g		
STABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	713	Amusement, gambling, and recreation industries	8	D	N	D	D		D	D
FEDERAL INCOME TAX	7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX   The performing and recreation										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
Performing arts, speciator sports, and related industries   A										
Industries	71	Arts, entertainment, and recreation	10	D	N	D	D	g	D	D
Title	711	Performing arts, spectator sports, and related							_	
Title	7110									
Titiziza		· · ·								
Anusement, gambling, and recreation industries	711212	Racetracks	1	D	N	D	D	g	D	D
CRESCO  ALL ESTABLISHMENTS  71	713	Amusement, gambling, and recreation industries	6	2 531	N	1 010	273		56.1	6.0
ALL ESTABLISHMENTS 71	7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71       Arts, entertainment, and recreation		CRESCO								
71       Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
ESTABLISHMENTS EXEMPT FROM   FEDERAL INCOME TAX	71		4	_ n	N.			_	n	D.
71 Arts, entertainment, and recreation	,,	ESTABLISHMENTS EXEMPT FROM	•							
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	71		1	D	D	D	D	a	D	D
71 Arts, entertainment, and recreation		ESTABLISHMENTS SUBJECT TO								
ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation	71		3	D	N N	D	D	a	D	D
71 Arts, entertainment, and recreation		CRESTON								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
71 Arts, entertainment, and recreation										
	71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

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	Data based on the 2002 Economic Census. For inform		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	DAVENPORT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	43	56 509	N	12 688	2 258	1 540	14.0	.7
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	С	D	D
7111	Performing arts companies	3	D	N	D	D	а	D	D
71113 711130	Musical groups and artists	2 2	D D	N N	D D	D D	a a	D D	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 712110	Museums	2 2	D D	N N	D D	D D	b b	D D	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 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	11 11	8 587 8 587	N N	3 405 3 405	866 866	390 390	59.8 59.8	.7 .7
71395	centers	10 5	D D D	N N	D D D	D D D	e b	D D D	D D
713950 71399 713990	Bowling centers  All other amusement and recreation industries.  All other amusement and recreation industries.	5 10 10	ם D	N N	ם	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
71211 712110	Museums	1 1	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	4	D D	D D	D D	D D	С	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D	D D	D	D	c c	D D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	35	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	5	3 498	N	1 052	261	80	1.6	_
713	Amusement, gambling, and recreation industries	29	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	f	D	D
7139	Other amusement and recreation services	26	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	8 8	D D	N N	D D	D D	C C	D D	D D
71395 713950	centers	7 5 5	4 389 D	N N N	1 197 D D	305 D D	133 b b	93.0 D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries .	9	ם D	N N	ם	D	b	D	D

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

	J. Data based on the 2002 Economic Census. For inform						Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	DECORAH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	3 247	N	954	199	67	5.9	29.3
712	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 957	2 462	876	174	51	1.1	31.3
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	290	N	78	25	16	53.8	9.0
	DENISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	729	N	253	53	16	55.6	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	DES MOINES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	60	49 673	N	14 925	3 194	1 260	20.0	10.5
711	Performing arts, spectator sports, and related industries	19	D	N	D	D	f	D	D
7111	Performing arts companies	7	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	3	D D	N N	D D	D D	c c	D D	D D
71113 711130	Musical groups and artists	4 4	D D	N N	D D	D D	C C	D D	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	е	D	D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
71211 712110	Museums	5 5	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	35	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	34	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	c	D D	D D
713910 71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports	12 12	D D	N N	D D	D D	b b	D D	D D
71395	centers	9 7	1 734 D	N N	643 D	160 D	75 C	14.9 D	13.4 D
713950 71399 713990	Bowling centers	7 9	D D	N N	D D	D D	c a	D D	D D
7 10880	industries	9	D	N	D	D	a	D	D

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

DES MOINES—Con.								Paid	Percent o	of receipts/
ESTABLISHMENTS EXEMPT FROM   FEDERAL INCOMET TAX   Arts, entertainment, and recreation   16		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	pay period including March 12	admini- strative	Estimated <sup>2</sup>
FEDERAL MODIE TAX		DES MOINES—Con.								
Arts. antertalmental, and recreation										
Industries	71		16	27 946	28 502	9 508	1 973	821	2.6	14.8
Performing arts companies	711		_				_			
Majoritist groups and artists	7111									D D
Premoters of performing arts, sports, and similar execution   2		,		I .						D
Part		• '	4	D	D	D	D	С	D	D
Museums, hisporial sites, and similar	7113		2	D	D	D	D	е	D	D
Intellishations			6	D	D	D	D	С	D	D
Museums   S	7121		6	D	D	D	D	С	D	D
Arrusement, gambling, and recreation industries.  3		Museums								D
Other amusement and recreation services   3										D D
Continues and country clubs										D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX   1   2   439   42,5   1   2   439   43,5   1   2   439   43,5   1   2   439   43,5   1   2   439   43,5   1   2   439   43,5   1   2   439   43,5   1   2   439   43,5   1   2   43,5   2   43,5   2   43,5   2   43,5   2   43,5   2   43,5   2   43,5	71391	Golf courses and country clubs	2	D	D	D	D	С	D	D D
Arts, entertainment, and recreation	713910	ESTABLISHMENTS SUBJECT TO	2				D		Б	D
Industries   12   9.788	71		44	21 727	N	5 417	1 221	439	42.5	5.0
Till	711									
Titlition   Theater companies and dinner fleaters.   2	7111									1.0 D
Title   These companies and dinner theaters		- '								D
Trigonome   Trig			2							Ď
Amusement, gambling, and recreation industries.   32   11 939   N   3 504   800   313   48.8	7112				N	D		b		D
Other amusement and recreation services										D
Fitness and recreational sports centers   12   D   N   D   D   D   D   D   D   D   D										8.2 D
Fitness and recreational sports centers   12   D   N   D   D   D   D   D   D   D   D										D
All certainment, and recreation   7   0   0   0   0   0   0   0   0   0	713940	Fitness and recreational sports centers Other fitness and recreational sports	12	D	N	D	D	b	D	D
All other amusement and recreation industries	71395	Bowling centers	7	D	N	D	D	С	D	13.4 D
Industries   Section   S	71399	All other amusement and recreation industries.								D D
ALL ESTABLISHMENTS	713990		8	D	N	D	D	а	D	D
The content of the		DE WITT								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
71       Arts, entertainment, and recreation       4       780       626       234       39       24       79.5         ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX         71       Arts, entertainment, and recreation       3       D       N       D       D       a       D         DUBUQUE         ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation       27       D       N       D       D       g       D         711       Performing arts, spectator sports, and related industries       10       D       N       D       D       e       D         7112       Spectator sports       3       D       N       D       D       e       D         71121       Spectator sports       3       D       N       D       D       e       D         71121       Spectator sports       3       D       N       D       D       e       D         71121       Racetracks       1       D       N       D       D       e       D         712       Museums, historical sites, and similar institutions       5       D       N       D       D       b										
FEDERAL INCOME TAX	71		4	780	626	234	39	24	79.5	.8
71       Arts, entertainment, and recreation       3       D       N       D       D       D       a       D         ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation       27       D       N       D       D       D       g       D         711       Performing arts, spectator sports, and related industries       10       D       N       D       D       e       D         7112       Spectator sports       3       D       N       D       D       e       D         71121       Spectator sports       3       D       N       D       D       e       D         71121       Spectator sports       3       D       N       D       D       e       D         71121       Racetracks       1       D       N       D       D       D       e       D         712       Museums, historical sites, and similar institutions       5       D       N       D       D       b       D         7121       Museums, historical sites, and similar institutions       5       D       N       D       D       D       D										
DUBUQUE         ALL ESTABLISHMENTS         71 Arts, entertainment, and recreation       27 D N D D D G         Performing arts, spectator sports, and related industries       10 D N D D D E D         7112 Spectator sports       3 D N D D D E D       6 D         71121 Spectator sports       3 D N D D D E D E D       6 D D         711212 Racetracks       1 D N D D E D E D       6 D         712 Museums, historical sites, and similar institutions       5 D N D D D D D       6 D         7121 Museums, historical sites, and similar institutions       5 D N D D D D D       6 D	71		3	D	N	D	D	a	D	D
71         Arts, entertainment, and recreation         27         D         N         D         D         g         D           711         Performing arts, spectator sports, and related industries         10         D         N         D         D         e         D           7112         Spectator sports         3         D         N         D         D         e         D           71121         Spectator sports         3         D         N         D         D         e         D           711212         Racetracks         1         D         N         D         D         e         D           712         Museums, historical sites, and similar institutions         5         D         N         D         D         b         D           7121         Museums, historical sites, and similar institutions         5         D         N         D         D         b         D										
71         Arts, entertainment, and recreation         27         D         N         D         D         g         D           711         Performing arts, spectator sports, and related industries         10         D         N         D         D         e         D           7112         Spectator sports         3         D         N         D         D         e         D           71121         Spectator sports         3         D         N         D         D         e         D           711212         Racetracks         1         D         N         D         D         e         D           712         Museums, historical sites, and similar institutions         5         D         N         D         D         b         D           7121         Museums, historical sites, and similar institutions         5         D         N         D         D         b         D		ALL ESTABLISHMENTS								
711         Performing arts, spectator sports, and related industries         10         D         N         D         D         e         D           7112         Spectator sports         3         D         N         D         D         e         D           71121         Spectator sports         3         D         N         D         D         e         D           711212         Racetracks         1         D         N         D         D         e         D           712         Museums, historical sites, and similar institutions         5         D         N         D         D         b         D           7121         Museums, historical sites, and similar institutions         5         D         N         D         D         b         D	71		27	D	N	D	D	a	D	D
Industries   Ind		Performing arts, spectator sports, and related								
71121 Spectator sports         3 D N D D D E D E D D E D D E D D E D D D D	7440									D
711212         Racetracks		, ,								D D
7121 Museums, historical sites, and similar institutions										D
institutions	712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
	7121		5	D	N	D	D	b	D	D
71211   Museums	71211	Museums	4	D	N	D	D	b	D	D D

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

	D. Data based on the 2002 Economic Census. For inform	ation on conide	mianty protection, s	sampling error, nor	loamping orior, ar	ia definitions, see	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DUBUQUE—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation — Con. 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	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	D	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	С	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 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	1	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					_	_		
71	Arts, entertainment, and recreation	17	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related								
7112	industries	6	D D	N N	D D	D D	e e	D D	D D
71121	Spectator sports	3	D	N	D	D	e	D	D
711212	Racetracks	1	D	N	D	D	е	D	D
713 7132	Amusement, gambling, and recreation industries	11	D D	N N	D D	D D	f f	D D	D D
	Gambling industries								
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	DYERSVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	DYERSVILLE (PART - DUBUQUE COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	EAGLE GROVE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ELDORA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

Арреник	D. Data based on the 2002 Economic Census. Tor infor	nation on com	deritiality protection	, sampling error, no	ilisampiing enoi, ai	ia aciiiiliona, acc	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business					F	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ELDRIDGE	, ,			,	, , ,			
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	EMMETSBURG								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTHERVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	EVANSDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	FAIRFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	FOREST CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	FOREST CITY (PART - WINNEBAGO COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D

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

Appendix	D. Data based on the 2002 Economic densus. Tor infor	nation on com	deritiality protection	, sampling error, no	i isampiing enor, ai	ia acimiliono, occ	Tiole at end of tal	Jiej	
NAICS							Paid employees for	Percent of reve	of receipts/ nue-
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	FORT DODGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	4 317	N	1 192	265	176	18.4	.8
711	Performing arts, spectator sports, and related		_		_	_		_	_
710	industries	7	D D	N N	D D	D D	a	D D	D D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	6	D	N N	D	D	c	D	D
7100	ESTABLISHMENTS EXEMPT FROM	Ü						5	
	FEDERAL INCOME TAX							_	_
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	4	D	D	D	D	С	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	a	D	D
	FORT MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
	GARNER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GLENWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N N	D	D	b	D	D
	GRIMES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	,	-		.,	_	_	u	_	_

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For 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]

дррепих і	D. Data based on the 2002 Economic Census. Tor inform	nation on com	deritiality protection	, sampling error, no	nsampling error, ar	ia aeminions, see	note at end of tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	CDIMES (DADT DOLK COUNTY)	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	GRIMES (PART - POLK COUNTY)								
	ALL ESTABLISHMENTS	_	_		_	_		_	_
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	GRINNELL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 537	N	507	98	40	96.1	1.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	HAMPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	HARLAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	HIAWATHA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	HUMBOLDT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	а	D	D

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

Appendix	D. Data based on the 2002 Economic Census. Torinion	I allon on com	Totality protoction	, oampling crior, no	Tiournpling ciror, ai	14 401111110110, 000	Tioto at cria or tal	010]	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab-	Receipts/	Evpanaga	Annual	First-quarter	including	admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	INDEPENDENCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	INDIANOLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	3 654	N	857	196	78	31.8	9.2
711	Performing arts, spectator sports, and related								
7444	industries	3	D	N N	D	D	a	D	D
7111	Performing arts companies	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related								
7444	industries	1	D	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	IOWA CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	7 995	N	2 104	470	322	27.9	1.0
713	Amusement, gambling, and recreation industries	17	D	N	D	D	е	D	D
7139	Other amusement and recreation services	16	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	D D	N N	D D	D D	c	D D	D D
7139409	Other fitness and recreational sports	7	D	N N	D	D	c	D	D
	centers	,							
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	1 696	1 328	497	108	46	42.6	4.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	6 299	N	1 607	362	276	24.0	_
713	Amusement, gambling, and recreation industries	12	D	N	D	D	е	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	6	D	N N	D	D	c	D	D
	IOWA FALLS		_		_	_			_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 641	N	283	85	14	_	10.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	l N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ble]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	JEFFERSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	JOHNSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	2	D D	D D	D D	D D	b b	D D	D D
7139	ESTABLISHMENTS SUBJECT TO	2	D			D	D		D
74	FEDERAL INCOME TAX	4	389		110	49	30	35.0	
71	Arts, entertainment, and recreation  KEOKUK	4	309	N	110	49	30	35.0	_
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
,,	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	J	D	N					
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	KNOXVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	6 162	N	778	148	47	19.8	-
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7112	Spectator sports	1	D	N N	D	D	a	D	D
71121	Spectator sports	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7112	Spectator sports	1	D	N	D	D	a	D	D
71121	Spectator sports	1	D	N	D	D	а	D	D
	LE CLAIRE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	1	D	N	D	D	а	D	D
71	FEDERAL INCOME TAX		D		D	D	_	D	_
71	Arts, entertainment, and recreation	1	ע	l N	י ט	י ט	a	ט	D

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

Аррения	D. Data based on the 2002 Economic Ochsus. Tor infor	nation on com	deritiality protection	, sampling error, no	isamping enor, ar	ia aeminions, see	note at end of tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	=	<b>5</b>			<u> </u>	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LE MARS	( 1 11 )	(* /***/	(* /***/	(4 /222)	(* )****)	( 1 11 )		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	971	N	367	95	60	7.9	1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	MANCHESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MAQUOKETA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	2 066	N	280	49	28	63.4	9.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	MARENGO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MARION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D

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

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection,	sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tab		
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MARSHALLTOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 504	N	412	106	48	88.1	.1
713	Amusement, gambling, and recreation industries	6	2 504	N	412	106	48	88.1	.1
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	MASON CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	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
7139	Other amusement and recreation services	"	U	IN		D		D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 621	4 029	1 257	285	141	.6	1.2
713	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	MISSOURI VALLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MONTICELLO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
71	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3	5	N			a	J	D
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MOUNT PLEASANT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MOUNT VERNON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	832	N	127	51	19	1.3	32.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	832	N	127	51	19	1.3	32.2
	MUSCATINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 563	N	1 354	303	97	3.3	2.5
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 344	2 182	967	193	51	-	-
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 219	N	387	110	46	9.8	7.2
	NEVADA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	NEW HAMPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	NEWTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 837	N	793	159	75	13.1	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		. 551						
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	NORTH LIBERTY					_		_	_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NORWALK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO	_			_	_		_	_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation  OELWEIN	2	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ONAWA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
	ORANGE CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	OSAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	OSCEOLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
74	FEDERAL INCOME TAX	2	D	N.	D	D	_	D	D
71	Arts, entertainment, and recreation	2	ט	N	J	U	а		U
	OSKALOOSA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D

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- 44	Data based on the 2002 Economic Gensus. 1 of miloth			,pg,	J 3 1 7 1				-f
							Paid	reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	<b>-</b>	<b>D</b>			<u> </u>	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	OTTUMWA	(nampon)	(\$1,000)	(\$1,000)	(ψ1,000)	(\$1,000)	(	1000140	Louridiou
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	PELLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	PERRY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	PLEASANT HILL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	RED OAK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	l N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confid	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ROCK RAPIDS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ROCK VALLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	SHELDON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	SHELDON (PART - O'BRIEN COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	SHENANDOAH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	SHENANDOAH (PART - PAGE COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

Арреник	D. Data based on the 2002 Economic Gensus. 1 of Inform	11011011011001111	Total distribution	, ourripining error, rior	Tiournpling ciror, ai	ia acimiliono, occ	Tiolo di oridi oridi	,	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	a
	SIBLEY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	SIOUX CENTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	SIOUX CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	3	D	N 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	е	D	D
7139	Other amusement and recreation services	20	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	3 125 3 125	N N	1 228 1 228	319 319	144 144	22.0 22.0	3.3 3.3
7139409	Other fitness and recreational sports centers	8	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	С	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	а	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	18	D	N N	D	D	f f	D	D
7132	Gambling industries	1	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
7139	Fitness and recreational sports centers	7	D	N N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	D	N	D	D	С	D	D
	centers	6	D	l N	l D	D	l c	D	D

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

прропаж	D. Data based on the 2002 Economic Gensus. Tor inform	Tiduon on com		, sampling circl, no	Tournpling orror, a		Tiolo di crid or lai	J.O.J	
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	of receipts/ nue—
code	deographic area, tax status, and wind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX CITY (PART - WOODBURY COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	С	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	е	D	D
7139	Other amusement and recreation services	20	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	9 9 8	3 125 3 125 D	N N	1 228 1 228 D	319 319 D	144 144 c	22.0 22.0 D	3.3 3.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	3	D	D	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	7 7 6	D D	N N	D D	D D	c c	D D	D D
	SPENCER		_		_	_		_	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	l N	D D	D	b	D	D

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

, ipportain	D. Data based on the 2002 Economic Census. 1 of Inform		- protoction	, ourriphing error, nor	Tournpling orror, a	ia acimiliono, occ	inote at one or ta	bioj .	
NAIGO							Paid	Percent of reve	of receipts/ nue —
NAICS code	Geographic area, tax status, and kind of business		5			<u>-</u>	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SPIRIT LAKE	( 1 11 )	(* /***/	(1,722)	(, ,,,,,	(* /***/	( 1 11 )		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
,,	ESTABLISHMENTS SUBJECT TO	'							
74	FEDERAL INCOME TAX						_	_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	STORW LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	TAMA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	TIPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	466	N	104	28	20	87.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	TOLEDO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	URBANDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	е	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	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	3 163 3 163	N N	1 193 1 193	254 254	219 219	9.2 9.2	1.1 1.1

[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]

Appendix	D. Data based on the 2002 Economic Census. For inform	lation on conid	entiality protection,	sampling error, nor	isampling error, ar	id delimitoris, see	note at end of tal	Percent of	of receipts/
NAIGO							Paid	reve	nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	URBANDALE—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	ь	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related		ь .	N	D			D	_
710	industries	4 8	D D	N N	D	D D	a	D D	D D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	7	D	N N	D	D	e e	D	D
71394	Fitness and recreational sports centers	4	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers  URBANDALE (PART - POLK COUNTY)	4	Ď	Ň	D D	Ď	c	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related		-		_	_		_	_
	industries	4	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	е	D	D
7139	Other amusement and recreation services	10	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	3 163 3 163	N N	1 193 1 193	254 254	219 219	9.2 9.2	1.1 1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	е	D	D
7139	Other amusement and recreation services	7	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	N N	D D	D D	c c	D D	D D
	VINTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	WASHINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 131	N	374	87	36	14.9	3.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	р	N	D	D	a	D	D

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

							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WATERLOO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	15 309	N	4 939	1 254	328	13.9	5.3
711	Performing arts, spectator sports, and related		_		_	_		_	_
710	industries	6	D	N	D D	D	b	D D	D D
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	5	D	N	D	D	b	D	U
7121	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	С	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	4	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	5 891	6 333	2 495	538	143	1.1	2.1
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar								
	institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	9 418	N	2 444	716	185	21.9	7.2
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation industries	4	D D	N N	D D	D D	a	D D	D D
	WAUKEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	WAUKON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	WAVERLY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	896	N	245	131	28	3.0	.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	ь	D	D

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

Аррепиіх і	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	ilisampiing enoi, ai	ia aciiiilloria, acc	note at end of tal	bioj	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
0000		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	WEBSTER CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	WEST BURLINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	WEST DES MOINES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	f	D	D
7139	Other amusement and recreation services	13	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	4 4	16 008 16 008	N N	6 614 6 614	1 120 1 120	322 322	2.0 2.0	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	2 644 2 644	N N	1 199 1 199	306 306	161 161	1.7 1.7	
7139409	Other fitness and recreational sports centers	4	D	N.	D	D	c	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	4	D	N N	D D	D	b	D D	D D
7139904	industries	4 2	D D	N N	D D	D D	b b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	1 1	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	е	D	D
7139	Other amusement and recreation services	11	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	3 3	D D	N N	D D	D D	C C	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	N N	D D	D D	C	D D	D D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	4	D	N	D	D	b	D	D
7139904	industries	4 2	D D	N N	D D	D D	b b	D D	D D
	WEST DES MOINES (PART - DALLAS COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
		-	_	• •	_	_	-	_	·

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

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

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

Аррепаіх і	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	isampiing error, ai	ia acimiliono, sec	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	_
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	WINDSOR HEIGHTS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	WINTERSET								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF ADAIR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	861	N	245	50	21	70.4	4.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	BALANCE OF ADAMS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 383	N	208	35	19	8.0	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	BALANCE OF ALLAMAKEE COUNTY	-			_	_		_	_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO			_	_	_			
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
**	BALANCE OF APPANOOSE COUNTY								
71	ALL ESTABLISHMENTS	2	D	N	D	D	_	D	D
/1	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	2		N			а		ט
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	l a	D	D

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

Аррепаіх і	5. Data based on the 2002 Economic Census. 1 of Inform		deritiality proteotion	, sampling error, no		ia acimiliono, occ	note at one or tak	510]	
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	of receipts/ nue—
code	Geographic area, tax status, and wild of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF AUDUBON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	395	N	78	15	7	24.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF BENTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 028	N	242	44	24	68.0	1.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 028	N	242	44	24	68.0	1.7
	BALANCE OF BLACK HAWK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	'	D	IN IN			а		D
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	a	D	D
7139	Other amusement and recreation services	1	D	N	D	D	a	D	D
71394	Fitness and recreational sports centers	1	D	N	D	D	a	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	1	D D	N N	D D	D D	a a	D D	D D
	BALANCE OF BOONE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	BALANCE OF BREMER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 134	N	325	61	20	56.1	13.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D

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Аррения	D. Data based on the 2002 Economic Census. Tor infor	nation on com	deritiality protection	, sampling error, no	nsampling error, ar	ia aeminions, see	note at end of tal	Jiej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF BUCHANAN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF BUENA VISTA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 757	N	347	55	17	23.3	15.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 757	N	347	55	17	23.3	15.2
	BALANCE OF BUTLER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CALHOUN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	678	N	190	30	19	74.5	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	BALANCE OF CARROLL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 715	N N	603	104	47	39.2	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF CASS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	,								

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	5. Data based on the 2002 Economic Gensus. 1 of inform		The state of the s	, sampling error, not	Tiodinpling circl, di				
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oodo		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF CEDAR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 569	N	490	98	64	48.6	18.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	BALANCE OF CERRO GORDO COUNTY		_		_	_		_	_
	BALANCE OF CENTIO CONTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	BALANCE OF CHEROKEE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	BALANCE OF CHICKASAW COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF CLAY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF CLAYTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	10	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	е	D	D
7132	Gambling industries	1	D	l N	D	D	e	D	D

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

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							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF CLINTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CRAWFORD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX		_	_	_			_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF DALLAS COUNTY								
	ALL FOTABLIQUIMENTO								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	8	3 953	N N	862	141	57	13.3	
713	Amusement, gambling, and recreation industries	5	3 933 D	N N	D D	D D	b	D D	D
7139	Other amusement and recreation services	5	D	N N	D	D	b	D	D
	FOTA DU JOUMENTO EXEMPT FROM								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	D	N N	D	D	a	D	D
•	BALANCE OF DECATUR COUNTY		_		_		_		_
	BALANCE OF BEGATON COOK!								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF DELAWARE COUNTY								
	ALL ESTABLISHMENTS		_		_	_			
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	5	D	N N	D	D	a	D	D
	BALANCE OF DES MOINES COUNTY	3					_ a		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	l N	D	D	b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF DICKINSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar						_		
	institutions	4	D	N	D	D	b .	D	D
71211 712110	Museums	4 4	D D	N N	D D	D D	b b	D D	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	С	D	D
71393 713930	Marinas	4 4	D D	N N	D D	D D	b	D D	D D
710000	ESTABLISHMENTS EXEMPT FROM	,							
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services	14	14 928	N	3 297	476	172	6.9	.3
71393	Marinas	4	D D	N N	D D	D D	b	D D	D D
713930	Marinas	4	b	IN		J	b	U	D
	BALANCE OF DUBUQUE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	е	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	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related				_		_		
713	industries	3 10	D 4 280	N N	D 1 367	D 442	236	D 14.3	D
7139	Other amusement and recreation services	10	4 280	N	1 367	442	236	14.3	_
	BALANCE OF EMMET COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		-		_	_		_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF FAYETTE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	790	N	260	38	21	100.0	_
	ESTABLISHMENTS SUBJECT TO	•		.,					
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	790	N	260	38	21	100.0	l –

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF FLOYD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	621	N	154	33	19	27.1	3.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF FRANKLIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF FREMONT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF GRUNDY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 437	N	451	75	27	44.5	38.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF GUTHRIE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF HAMILTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

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

дррепиіх і	D. Data based on the 2002 Economic Gensus. Tor infor	nation on com	deritiality protection	, sampling error, no	ilisampiing enoi, ai	ia aciiiiliona, acc	note at end of tal	bioj	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,Ó00)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF HANCOCK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF HARDIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF HARRISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF HENRY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	BALANCE OF HOWARD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF HUMBOLDT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	dentiality protection	, sampling error, no	ilisampling error, ai	ia acimiliono, sec	note at end or tal	Jiej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF IDA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	928	N	247	56	20	84.8	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF IOWA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	3 003	N N	1 027	202	44	14.2	.1
71	Amusement, gambling, and recreation industries	3	3 003 D	N N	D 1 027	202 D	b	14.2 D	D
7139	Other amusement and recreation services	3	D	N N	D	D	b	D	D
7139	Other amusement and recreation services	3		l N		D	b		D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF JACKSON COUNTY								
	ALL ESTABLISHMENTS								
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
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	BALANCE OF JASPER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

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

Аррениіх	B. Bata based on the 2002 Economic Census. 1 of Infor	nation on com	deritiality protection	, sampling error, no			Tote at end or tak	Jie]	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF JOHNSON COUNTY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records	LStillated
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N 	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D D	N N	D D	D D	b	D D	D D
7139	Other amusement and recreation services	9		N		D	b		D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	6 997	N	1 315	268	66	15.1	-
7139	Other amusement and recreation services	8	6 997	N	1 315	268	66	15.1	_
	BALANCE OF JONES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	BALANCE OF KEOKUK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF KOSSUTH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF LEE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	914	N	181	31	47	20.0	.3
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX	-		A.		D	_		
71	Arts, entertainment, and recreation	5	D	l N	l <b>D</b>	ı D	l b	D	D

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

Appendix I	<ul> <li>Data based on the 2002 Economic Census. For inforn</li> </ul>	nation on confid	dentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	olej	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated
	BALANCE OF LINN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 650	N	444	67	40	75.0	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	ı
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	ı
	BALANCE OF LOUISA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	575	N	185	43	7	55.8	30.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	BALANCE OF LYON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	BALANCE OF MADISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	BALANCE OF MAHASKA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	ı
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	
	BALANCE OF MARION COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	

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

трропах	D. Data based on the 2002 Economic Gensus. 1 of Infor	Tation on com	T Transfer Protoction	T sampling circle, not	Tournpling orror, a	I	Tiolo di ciid oi lai	,,	
							Paid	Percent o	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF MARSHALL COUNTY	(110111201)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(	1000.00	Zoumatou
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	3	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	c	D	D
7139	Other amusement and recreation services	3	D	N	D	D	С	D	D
	BALANCE OF MILLS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF MITCHELL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
, ·				, and			a		
	BALANCE OF MONONA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF MONTGOMERY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
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[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confid	lentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF MUSCATINE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF O'BRIEN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF PAGE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF PALO ALTO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF PLYMOUTH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	909	N	275	53	19	76.2	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF POCAHONTAS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	677	N	184	20	17	28.8	34.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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

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

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

Appendix I	<ul> <li>Data based on the 2002 Economic Census. For inforn</li> </ul>	nation on confid	lentiality protection,	sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF RINGGOLD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF SAC COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	679	N	229	33	42	30.0	25.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF SCOTT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	5 200	N	1 805	334	117	-	-
7139	Other amusement and recreation services  ESTABLISHMENTS EXEMPT FROM	4	5 200	N	1 805	334	117	_	_
74	FEDERAL INCOME TAX	2	D	D	D	D		D	D
<b>71</b> 713	Arts, entertainment, and recreation	2	D	D	D	D	<b>b</b>	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	4	1 302	N	284	65	23	15.5	_
•	BALANCE OF SHELBY COUNTY	7	1 002		207	33		10.0	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM	· ·	5						
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF SIOUX COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 246	N	340	70	47	98.9	1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D

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

Appendix I	<ul> <li>Data based on the 2002 Economic Census. For inform</li> </ul>	nation on confid	dentiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF STORY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 661	N	519	71	40	29.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF TAMA COUNTY								
	ALL ESTABLISHMENTS								
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 713210	Casinos (except casino hotels)	1 1	D D	N N	D D	D D	g	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	g	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	g	D	D
7132	Gambling industries	1	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	1 1	D D	N N	D D	D D	g	D D	D D
	BALANCE OF TAYLOR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF UNION COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	BALANCE OF VAN BUREN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	348	N	83	15	9	61.8	14.9

[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]

Appendix I	D. Data based on the 2002 Economic Census. For inform	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	id definitions, see	note at end of tab	olej	
							Pạid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF WAPELLO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related								
	industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar	3	U	IN .		D			
71132	events	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
711020	similar events without facilities	1	D	N	D	D	b	D	D
	BALANCE OF WARREN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF WASHINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	963	N	215	31	12	25.2	29.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF WAYNE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF WEBSTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D

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

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

<sup>&</sup>lt;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.