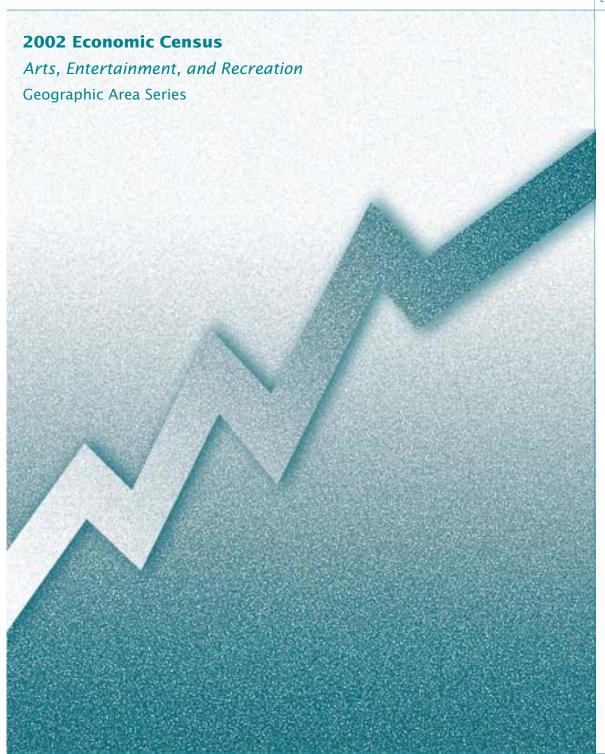
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#### **2002 Economic Census**

Arts, Entertainment, and Recreation Geographic Area Series





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# Introduction to the Economic Census

#### PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

#### INDUSTRY CLASSIFICATIONS

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

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

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

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

#### RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

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

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

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

#### **BASIS OF REPORTING**

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

#### **GEOGRAPHIC AREA CODING**

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

#### **AVAILABILITY OF ADDITIONAL DATA**

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

#### HISTORICAL INFORMATION

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

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

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

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

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

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

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

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

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# Arts, Entertainment, and Recreation

#### **SCOPE**

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

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

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

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

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

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

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

#### REPORTS

The following reports provide statistics on this sector.

**Industry Series.** There are three reports, each covering a group of related industries. The reports present, by kind of business for the United States, general statistics for establishments of firms

with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

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

#### **Subject Series:**

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

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

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

#### **GEOGRAPHIC AREAS COVERED**

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

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

- c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.
- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
- 5. Economic places.
  - a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
  - b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
  - c. Townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 2000 Census of Population).
  - d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

#### **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

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

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

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

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

#### **RELIABILITY OF DATA**

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

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

#### **DISCLOSURE**

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

#### AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas.

#### **CONTACTS FOR DATA USERS**

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

#### ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- 20 to 99 employees b
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees
- 2,500 to 4,999 employees h
- 5.000 to 9.999 employees i
- 10,000 to 24,999 employees
- 25,000 to 49,999 employees k
- 50,000 to 99,999 employees П
- m 100,000 employees or more
- Revised
- Represents zero (page image/print only)
- (CC) Consolidated city
- Independent city (IC)
- CDP Census designated place

# Table 1. Summary Statistics for the State: 2002

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

							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>
	MINNESOTA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2 527	2 252 664	N	804 156	185 432	37 082	16.7	8.2
711	Performing arts, spectator sports, and related	2 321	2 232 004		004 130	103 402	57 002	10.7	0.2
	industries	698	853 812	N	358 960	84 871	7 688	7.5	1.4
7111	Performing arts companies	217	214 633	N	74 516	19 339	3 255	4.1	.6
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	85 85	98 087 98 087	N N	35 820 35 820	9 296 9 296	1 879 1 879	4.6 4.6	.9 .9 D
7111101 7111102	Opera companies	2 80	78 403	N N	26 913	7 128	1 397	D 5.7	1.2
7111103 71112	Dinner theaters	3 16	D D D	N N	D D	D	e b	D	D D D .5
711120 71113 711130	Dance companies.  Musical groups and artists.	16 104 104	71 347 71 347	N N N	D 29 278 29 278	D 7 857 7 857	b 1 046 1 046	D 4.1	.5 .5
7111301	Musical groups and artists	22	44 452	N	29 278	6 263	710	4.1 .7	.5
7111309 71119	Other music groups and artists Other performing arts companies	82 12	26 895 D	N N	6 465 D	1 594 D	336 e	9.7 D	1.4 D
711190 7111901	Other performing arts companies Circuses	12	D	N N	D	D	e a	D	D
7111909	Other performing arts companies (except circuses)	11	D	N	D	D	e	D	D
7112	Spectator sports	49	421 626	N	226 125	52 257	1 553	.9	.7
71121	Spectator sports	49	421 626 363 985	N	226 125	52 257	1 553	.9	.7
711211 7112111 7112112 7112119	Sports teams and clubs	12 1 4	D D	N N N	207 282 D D	47 819 D D	928 e c	.4 D D	.6 D D
711212	clubs	7 16	D D	N N	D D	D D	e f	D D	םםםםם
7112122 7112123	Auto racetrack operation  Horse racetrack operation	15 1	D D	N N	D D	D D	c e	D	D D
711219 7112191	Other spectator sports	21 6	D	N N	D D	D D	b a	D D	D
7112192 7113	Racing (except racetrack operation) Promoters of performing arts, sports, and similar	15	6 010	N	899	290	31	10.2	12.0
71131	events  Promoters of performing arts, sports, and	140	138 575	N	35 040	7 849	2 126	11.2	2.9
711310	similar events with facilities	39	71 355	N	24 560	5 584	1 281	2.4	1.8
71132	similar events with facilities Promoters of performing arts, sports, and	39	71 355	N	24 560	5 584	1 281	2.4	1.8
711320	similar events without facilities	101 101	67 220 67 220	N N	10 480 10 480	2 265 2 265	845 845	20.6 20.6	4.0 4.0
7114	Agents and managers for artists, athletes, entertainers and other public figures	39	8 197	N	2 454	469	67	53.0	13.6
71141	Agents and managers for artists, athletes, entertainers and other public figures	39	8 197	N	2 454	469	67	53.0	13.6
711410	Agents and managers for artists, athletes, entertainers and other public figures	39	8 197	N	2 454	469	67	53.0	13.6
7115	Independent artists, writers, and performers	253	70 781	N	20 825	4 957	687	44.7	3.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	253 253	70 781 70 781	N N	20 825 20 825	4 957 4 957	687 687	44.7 44.7	3.1 3.1
712	Museums, historical sites, and similar institutions	182	149 843	N	63 112	17 054	2 623	5.4	.8
7121	Museums, historical sites, and similar institutions	182	149 843	N	63 112	17 054	2 623	5.4	.8
71211	Museums	124	128 264	N	53 916	14 962	2 010	1.8	
712110 71212	Museums	124 46	128 264 12 208	N N	53 916 6 040	14 962 1 317	2 010 456	1.8 3.6	.9 .9 .4 .4 D D
712120 71213	Historical sitesZoos and botanical gardens	46 4	12 208 D	N N	6 040 D	1 317 D	456 b	3.6 D	.4 D
712130 71219	Zoos and botanical gardens Nature parks and other similar institutions	4 8	D D	N N	D D	D D	b b	D D	D D
712190 713	Nature parks and other similar institutions  Amusement, gambling, and recreation industries	8 1 647	D 1 249 009	N N	D 382 084	D 83 507	b 26 771	D 24.3	D 13.7
7131	Amusement parks and arcades	38	64 575	N	19 464	4 446	1 337	5.0	3.9
71311	Amusement and theme parks	7	D	N	D	D	g	D	D
713110 7131102	Amusement and theme parks	7 7	D D	N N	D D	D D	g	D D	D D
71312 713120	Amusement arcades	31 31	D D	N N	D D	D D	e e	D D	D D
7132	Gambling industries	57	188 201	N	34 506	7 875	1 697	8.9	54.8
71321 713210	Casinos (except casino hotels)	4 4	46 647 46 647	N N	13 304 13 304	3 006 3 006	649 649	_	52.4 52.4
71329 713290	Other gambling industries	53 53	141 554 141 554	N N	21 202 21 202	4 869 4 869	1 048 1 048	11.9 11.9	55.6 55.6
7132901 7132902	Slot machine operators Lottery, bingo, bookie, and other betting	2	D	N	D	D	С	D	D
	operation	51	D	N	D	D	l f	D	D

# 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 erro						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>
	MINNESOTA—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	1 552	996 233	N	328 114	71 186	23 737	28.5	6.6
71391	Golf courses and country clubs	373	311 871	N	119 078	18 973	4 522	27.5	3.4
713910 71392 713920	Golf courses and country clubs	373 12 12	311 871 24 307 24 307	N N N	119 078 10 070 10 070	18 973 4 484 4 484	4 522 1 694 1 694	27.5 4.7 4.7	3.4
71393 71393 713930	Skiing facilities Marinas Marinas	60 60	30 258 30 258	N N	7 212 7 212	1 295 1 295	257 257	28.8 28.8	7.1 7.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	575 575	366 100 366 100	N N	133 051 133 051	32 059 32 059	12 074 12 074	23.7 23.7	6.1 6.1
7139404 7139405	Ice skating rinks Roller skating rinks	22 32	6 547 9 570	N N	1 681 2 830	481 765	228 530	24.3 23.7	6.2 5.6
7139409	Other fitness and recreational sports centers	521	349 983	N	128 540	30 813	11 316	23.7	6.2
71395 713950	Bowling centers	168 168	95 622 95 622	N N	27 158 27 158	7 361 7 361	2 864 2 864	33.2 33.2	6.3 6.3
71399 713990	All other amusement and recreation	364	168 075	N	31 545	7 014	2 326	41.2	14.5
7139901	industries	364 8	168 075 1 124	N N	31 545 211	7 014 42	2 326 47	41.2 16.3	14.5
7139902 7139904	Concession operators of amusement devices and rides	30 29	8 432 4 060	N N	1 955 1 081	210 224	99 103	32.5	2.1 3.4
7139904	Miniature golf courses	40	28 017	N	5 989	1 389	259	57.7 36.6	5.4
7139908	All other miscellaneous amusement and recreation services	257	126 442	N	22 309	5 149	1 818	42.5	17.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	207	.202		22 333	0 1.10		.2.0	
71	Arts, entertainment, and recreation	733	634 351	524 211	217 706	52 058	11 616	17.7	5.3
711	Performing arts, spectator sports, and related								
7111	industries	214 132	184 604 128 225	173 847 115 203	61 338 51 239	16 061 13 936	2 783 2 190	4.8 2.7	.9
71111	Performing arts companies	59	72 778	58 189	24 721	6 713	1 210	3.0	.4
711110 7111101	Theater companies and dinner theaters Opera companies	59 2	72 778 D	58 189 D	24 721 D	6 713 D	1 210 C	3.0 D	
7111102 71112	Theater companies  Dance companies	57 15	D D	D D	D D	D D	g b	D D	.4 D D D
711120 71113	Dance companies	15 56	D D	D D	D D	D D	b f	D D	D D D
711130 7111301	Musical groups and artists Symphony orchestras and chamber music	56 22	D 44 452	D 46 504	D 22 813	D 6 263	710	.7	D
7111309 71119	organizationsOther music groups and artistsOther performing arts companies	34 2	D D	40 304 D D	D D	D D	C a	., D D	D D
711190 7111909	Other performing arts companies Other performing arts companies (except	2	Ď	Ď	Ď	Ď	a	Ď	Ď
7113	circuses)  Promoters of performing arts, sports, and similar	2	D	D	D	D	а	D	D
71131	events  Promoters of performing arts, sports, and	82	56 379	58 644	10 099	2 125	593	9.6	2.2
711310	similar events with facilities Promoters of performing arts, sports, and	25	18 964	23 339	7 519	1 553	387	4.3	1.7
71132	similar events with facilities Promoters of performing arts, sports, and	25	18 964	23 339	7 519	1 553	387	4.3	1.7
711320	similar events without facilities	57	37 415	35 305	2 580	572	206	12.3	2.5
712	similar events without facilities	57 175	37 415 144 731	35 305 129 095	2 580 61 625	572 16 698	206 2 561	12.3 2.6	2.5
7121	Museums, historical sites, and similar								
71211	institutions	175 120	144 731 D	129 095 D	61 625 D	16 698 D	2 561 g	2.6 D	.8 D
712110 71212	Museums Historical sites	120 46	D 12 208	D 11 306	D 6 040	D 1 317	g 456	D 3.6	D .4
712120 71213	Historical sitesZoos and botanical gardens	46 2	12 208 D	11 306 D	6 040 D	1 317 D	456 a	3.6 D	.4 D
712130 71219	Zoos and botanical gardens  Nature parks and other similar institutions	2 7	D D	D D	D D	D D	a b	D D	D D
712190 713	Nature parks and other similar institutions	7	D 205 016	D 221 260	D 04 743	D 10, 200	b 6 272	D	D
713	Amusement, gambling, and recreation industries  Other amusement and recreation services	344 344	305 016 305 016	221 269 221 269	94 743 94 743	19 299 19 299	6 272 6 272	32.7 32.7	10.2 10.2
71391	Golf courses and country clubs	80	121 786	105 850	48 486	8 367	1 615	22.9	1.5
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	80 108	121 786 95 347	105 850 66 137	48 486 33 262	8 367 7 785	1 615 3 512	22.9 32.2	1.5 11.6
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	108	95 347	66 137	33 262	7 785	3 512	32.2	11.6
71399 713990	centers	108 156	95 347 87 883	66 137 49 282	33 262 12 995	7 785 3 147	3 512 1 145	32.2 46.8	11.6 20.6
713990	industries	156	87 883	49 282	12 995	3 147	1 145	46.8	20.6
	recreation services	156	87 883	49 282	12 995	3 147	1 145	46.8	20.6

# 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 errol	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					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>
	MINNESOTA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1 794	1 618 313	N	586 450	133 374	25 466	16.3	9.3
711	Performing arts, spectator sports, and related industries	484	669 208	N	297 622	68 810	4 905	8.3	1.5
7111	Performing arts companies	85	86 408	N	23 277	5 403	1 065	6.2	1.2
71111 711110 7111102 7111103 71112 711120	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Dinner theaters Dance companies Dance companies	26 26 23 3 1	25 309 25 309 D D D	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	11 099 11 099 D D D	2 583 2 583 D D D	669 669 e e a a	9.1 9.1 D D D	2.5 2.5 D D
71113 711130 7111309	Musical groups and artists	48 48 48	D D D	N N N	D D D	D D D	c c c	D D D	D D D D
71119 711190 7111901 7111909	Other performing arts companies Other performing arts companies Circuses Other performing arts companies (except circuses)	10 10 1	D D D	N N N	D D D	D D D	c c a c	D D D	D D D
7112	Spectator sports	49	421 626	N	226 125	52 257	1 553	.9	.7
71121 711211 7112111 7112112 7112119	Spectator sports Sports teams and clubs Football clubs Baseball clubs Other professional sports teams and	49 12 1 4	421 626 363 985 D D	N N N N	226 125 207 282 D D	52 257 47 819 D D	1 553 928 e c	.9 .4 D D	.7 .6 D D
711212 7112122 7112123 711219 7112191	clubs Racetracks. Auto racetrack operation Horse racetrack operation Other spectator sports. Professional athletes	16 15 1 21 6	0 0	2 Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z		D D D D	e f c e b	0 0 0	D D D D
7112192	Racing (except racetrack operation)	15	6 010	Ñ	899	290	31	10.2	12.0
7113	Promoters of performing arts, sports, and similar events	58	82 196	N	24 941	5 724	1 533	12.4	3.3
71131 711310	Promoters of performing arts, sports, and similar events with facilities. Promoters of performing arts, sports, and similar events with facilities.	14	52 391 52 391	N	17 041	4 031	894 894	1.8	1.9 1.9
71132	Promoters of performing arts, sports, and similar events without facilities	14 44	29 805	N N	17 041 7 900	4 031 1 693	639	1.8 31.0	5.8
711320	Promoters of performing arts, sports, and similar events without facilities	44	29 805	N	7 900	1 693	639	31.0	5.8
7114	Agents and managers for artists, athletes, entertainers and other public figures	39	8 197	N	2 454	469	67	53.0	13.6
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	39 39	8 197 8 197	N N	2 454 2 454	469 469	67 67	53.0 53.0	13.6 13.6
7115	Independent artists, writers, and performers	253	70 781	N	20 825	4 957	687	44.7	3.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	253 253	70 781 70 781	N N	20 825 20 825	4 957 4 957	687 687	44.7 44.7	3.1 3.1
712	Museums, historical sites, and similar institutions	7	5 112	N	1 487	356	62	85.4	-
7121	Museums, historical sites, and similar institutions	7	5 112	N	1 487	356	62	85.4	-
71211 712110 71213 712130 71219 712190	Museums	4 4 2 2 1 1	D D D D	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	D D D D	D D D D	a a b b a a	D D D D	D D D D D D
713	Amusement, gambling, and recreation industries	1 303	943 993	N	287 341	64 208	20 499	21.6	14.9
7131	Amusement parks and arcades	38	64 575	N	19 464	4 446	1 337	5.0	3.9
71311 713110 7131102 71312 713120	Amusement and theme parks Amusement and theme parks Amusement parks (except waterparks) Amusement arcades Amusement arcades	7 7 7 31 31	D D D	N N N N	D D D D	D D D D	g g e e	D D D D	D D D D
7132	Gambling industries	57	188 201	N	34 506	7 875	1 697	8.9	54.8
71321 713210 71329 713290 7132901 7132902	Casinos (except casino hotels) Casinos (except casino hotels) Other gambling industries Other gambling industries Slot machine operators Lottery, bingo, bookie, and other betting operation	4 4 53 53 2 2	46 647 46 647 141 554 141 554 D	N N N N N N N N N N N N N N N N N N N	13 304 13 304 21 202 21 202 D	3 006 3 006 4 869 4 869 D	649 649 1 048 1 048 c	- 11.9 11.9 D	52.4 52.4 55.6 55.6 D

#### 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>
	MINNESOTA—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	1 208	691 217	N	233 371	51 887	17 465	26.6	5.0
71391 713910 71392 713920 71393 713930 71394 7139404 7139404 7139409	Golf courses and country clubs Golf courses and country clubs Sking facilities Sking facilities Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers loe skating rinks Roller skating rinks Other fitness and recreational sports	293 293 12 12 60 60 467 467 22 32	190 085 190 085 24 307 24 307 30 258 30 258 270 753 270 753 6 547 9 570	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	70 592 70 592 10 070 10 070 7 212 7 212 99 789 99 789 1 681 2 830	10 606 10 606 4 484 1 295 1 295 24 274 24 274 481 765	2 907 2 907 1 694 1 694 257 8 562 8 562 228 530	30.4 30.4 4.7 4.7 28.8 28.8 20.7 20.7 24.3 23.7	4.6 4.6 - 7.1 7.1 4.2 4.2 6.2 5.6
71395 713950 71399 713990	centers	413 168 168 208	254 636 95 622 95 622 80 192	N N N	95 278 27 158 27 158 18 550	23 028 7 361 7 361 3 867	7 804 2 864 2 864 1 181	20.5 33.2 33.2 35.1	4.1 6.3 6.3 7.8
7139901 7139902	industries	208 8	80 192 1 124	N N	18 550 211	3 867 42	1 181 47	35.1 16.3	7.8 -
7139902 7139904 7139905	devices and rides	30 29	8 432 4 060	N N	1 955 1 081	210 224	99 103	32.5 57.7	2.1 3.4
	Coin-operated amusement devices (except slot machine operation)	40	28 017	N	5 989	1 389	259	36.6	5.4
7139908	All other miscellaneous amusement and recreation services	101	38 559	N	9 314	2 002	673	32.7	11.5

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.

[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]

	ampling 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>
	FARGO-WAHPETON, ND-MN COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	103	120 860	N	15 574	3 333	1 205	4.3	2.4
711	Performing arts, spectator sports, and related industries	23	D	N	D	D	С	D	D
7111	Performing arts companies	9	3 567	N	1 368	362	147	1.3	51.0
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	N N	D D	D D	b b	D D	D D
711110	Museums, historical sites, and similar institutions	12	D	N N	D	D	b	D	D
7121	Museums, historical sites, and similar								
	institutions	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	68	106 028	N	10 625	2 251	885	3.9	.9
7132	Gambling industries	12	84 545	N	3 931	771	182	_	.7
71329 713290	Other gambling industries	12 12	84 545 84 545	N N	3 931 3 931	771 771	182 182	_	.7 .7
7132902	Lottery, bingo, bookie, and other betting operation	12	84 545	N	3 931	771	182	_	.7
7139	Other amusement and recreation services	53	D	N	D	D	f	D	D
71391	Golf courses and country clubs	11	6 889	N	3 071	572	160	23.4	.2
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	11 20	6 889 D	N N	3 071 D	572 D	160 e	23.4 D	.2 .2 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	20	D	N	D	D	е	D	D
71395	centers	17 6	D 4 149	N N	D 1 063	D 273	c 133	D 20.4	D -
713950 71399	Bowling centers	6 16	4 149 D	N N	1 063 D	273 D	133 c	20.4 D	_ D
713990	All other amusement and recreation industries	16	D	N	D	D	С	D	D
7139908	All other miscellaneous amusement and recreation services	13	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	36	17 285	15 779	4 727	1 039	356	13.6	11.4
711	Performing arts, spectator sports, and related industries	12	D	D	D	D	С	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies and dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies and dinner theaters	5	D	D	D	D	b .	D	D
712	Museums, historical sites, and similar institutions	12	D	D	D	D	b	D	D
7121	institutions	12	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	D	D	D	b	D	D
7139	Other amusement and recreation services	12	D	D	D	D	b	D	D
71399	All allows are an analysis of the desired								
713990	All other amusement and recreation industries.	6	D	D	D	D	b	D	D
	All other amusement and recreation industries	6	D D	D D	D D	D D	b b	D D	D D
7139908	All other amusement and recreation								
7139908	All other amusement and recreation industries	6	D	D	D	D	b	D	D
7139908 <b>71</b>	All other amusement and recreation industries	6	D	D	D	D	b	D	D
	All other amusement and recreation industries	6 67	D D 103 575	D D	D D 10 847	D D 2 294	b b	D D <b>2.8</b>	D D
<b>71</b> 711	All other amusement and recreation industries All other miscellaneous amusement and recreation services  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation  Performing arts, spectator sports, and related industries	6 6 67 11	D D	D D	D D	D D	b b	D D	D D
71	All other amusement and recreation industries	6 67	D D D 103 575	D D <b>N</b> N	D D 10 847	D D <b>2 294</b> D	849 b	D D 2.8	.9 D
<b>71</b> 711 713 7132 71329	All other amusement and recreation industries	6 6 6 6 6 7 11 56 12 12 12	D D 103 575 D D 84 545 84 545	D D N N N N N N N	D D 10 847 D D 3 931 3 931	D D 2 294 D D 771 771	b b 849 b f 182 182	D D 2.8 D D	.9 D D D .7
<b>71</b> 711 713 7132	All other amusement and recreation industries. All other miscellaneous amusement and recreation services.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation  Performing arts, spectator sports, and related industries.  Amusement, gambling, and recreation industries.  Gambling industries  Other gambling industries.  Other gambling industries  Lottery, bingo, bookie, and other betting	6 6 67 11 56 12 12 12 12	D D 103 575 D D 84 545 84 545 84 545	D D N N N N N N N N N N N N N N N N N N	D D 10 847 D D 3 931 3 931 3 931	D D 2 294 D D 771 771 771	b b 849 b f 182 182 182	D D 2.8 D D	.9 D D D .7 .7
<b>71</b> 711 713 7132 71329 713290 7132902	All other amusement and recreation industries All other miscellaneous amusement and recreation services  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation  Performing arts, spectator sports, and related industries Amusement, gambling, and recreation industries Gambling industries Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	6 6 6 6 6 6 7 11 5 6 12 12 12 12 12	D D 103 575 D D 84 545 84 545 84 545 84 545	D D N N N N N N N N N N N N N N N N N N	D D 10 847 D D 3 931 3 931 3 931 3 931	D D 2 294 D D 771 771 771	b b 849 b f 182 182 182 182 182	D D 2.8 D D	.9 D D D .7 .7
71 711 713 7132 71329 713290 7132902 7139	All other amusement and recreation industries All other miscellaneous amusement and recreation services  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation  Performing arts, spectator sports, and related industries  Amusement, gambling, and recreation industries  Gambling industries  Other gambling industries  Other gambling industries  Lottery, bingo, bookie, and other betting operation  Other amusement and recreation services	6 6 6 6 6 7 11 56 12 12 12 12 12 41	D D 103 575 D D 84 545 84 545 84 545 84 545 D	D D N N N N N N N N N N N N N N N N N N	D D D 3 931 3 931 3 931 D D	D D 2 294 D D 771 771 771 D	b b 849 b f 182 182 182 f	D D 2.8 D D D	D D D D .7 .7 .7 .7 .7 D
71 711 713 7132 71329 713290 7132902 7139 71394 713940	All other amusement and recreation industries	6 6 6 6 6 6 7 11 5 6 12 12 12 12 12	D D 103 575 D D 84 545 84 545 84 545 84 545	D D N N N N N N N N N N N N N N N N N N	D D 10 847 D D 3 931 3 931 3 931 3 931	D D 2 294 D D 771 771 771	b b 849 b f 182 182 182 182 182	D D 2.8 D D	.9 D D D .7 .7
71 711 713 7132 71329 713290 7132902 7139 71394 713940 7139409	All other amusement and recreation industries	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	D D 103 575  D D 84 545 84 545 84 545 84 545 D D D D	D D N N N N N N N N N N N N N N N N N N	D D D 10 847 D D S 931 S 931 S 931 D D D D D D	D D 2 294 D D 771 771 771 D D D D D	b b 849 b f 182 182 182 f e e c c	D D 2.8 D D D D D	.9 D D D D, .7 .7 .7
71 711 713 7132 71329 713290 7132902 7139 71394 713940	All other amusement and recreation industries. All other miscellaneous amusement and recreation services.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation  Performing arts, spectator sports, and related industries  Amusement, gambling, and recreation industries.  Gambling industries  Other gambling industries  Lottery, bingo, bookie, and other betting operation  Other amusement and recreation services  Fitness and recreational sports centers  Fitness and recreational sports centers  Other fitness and recreational sports centers	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	D D 103 575 D D 84 545 84 545 84 545 84 545 D D D	D D <b>N</b> N N N N N N N N N N N N N N N N N N	D D D 3 931 3 931 3 931 D D D D	D D 2 294 D D 771 771 771 D D D D	b b 849 b f 182 182 182 182 f e e	2.8 D D D D D D	.9 D D D .7 .7 .7 .7

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	earrighting 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>
	FARGO-WAHPETON, ND-MN COMBINED STATISTICAL AREA—Con.								
	Fargo, ND-MN Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	86	D	N	D	D	g	D	D
	industries	22	D	N	D	D	С	D	D
7111 71111	Performing arts companies	9	3 567 D	N N	1 368 D	362 D	147 b	1.3 D	51.0 D
711110	Theater companies and dinner theaters	5	D	N	D	D	b	D	D
712 7121	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
	institutions	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	54	D	N	D	D	f	D	D
7132 71329	Gambling industries	11	D D	N N	D D	D D	c	D D	D D
713290 7132902	Other gambling industries  Lottery, bingo, bookie, and other betting	ii	D	Ň	Ď	D	Č	D	Ď
7139	operation	11 40	D D	N N	D D	D D	c f	D D	D D
7139	Golf courses and country clubs	9	D	N N	D	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	9 15	D D D	N N	D D D	D D	C	D D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	15 14	D	N N	D	D D	c	D	D D
71395 713950	Bowling centers	4 4	D D	N N	D D	D D	C C	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	12 12	5 846 5 846	N N	1 074 1 074	276 276	126 126	12.9 12.9	1.9 1.9
7139908	All other miscellaneous amusement and recreation services	11	5 646 D	N N	1 0/4 D	276 D	C C	12.9 D	1.9 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	D	D	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	12	D	D	D	D	С	D	D
7111	Performing arts companies	8	D	D	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	D D	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	10	D	D	D	D	b	D	D
7121	institutions	10	D	D	D	D	b	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
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	5	D D	D D	D D	D D	b	D D	D D
7139908	All other miscellaneous amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	54	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	44	D	N	D	D	f	D	D
7132 71329	Gambling industries  Other gambling industries	11	D D	N N	D D	D D	c	D D	D D
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting	11	D	N	D	D	С	D	D
7139	operation	11 30	D D	N N	D D	D D	c f	D D	D D
71394	Fitness and recreational sports centers	13	D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	13 12	D D	N N	D D	D D	С	D D	D D
71395 713950	centers Bowling centers Bowling centers	4 4	D	N N	D D	D D	c c c	D D	D D

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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>
	FARGO-WAHPETON, ND-MN COMBINED STATISTICAL AREA—Con.								
	Wahpeton, ND-MN Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	14	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	4	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	11	D	N	D	D	b	D	D
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN- WI COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 587	1 897 111	N	710 389	166 056	30 058	13.4	7.0
711	Performing arts, spectator sports, and related industries	544	813 137	N	351 458	83 331	7 188	6.4	1.1
7111	Performing arts companies	172	D D	N	331 436 D	03 331 D	h	D.4	1.1 D
71111	Theater companies and dinner theaters	68	D	N	D	D	g	D	D
711110 7111101	Theater companies and dinner theaters Opera companies	68 2	D D	N N	D D	D D	g	D D	D D
7111102	Theater companies	63	D	N	D	D	g	D	D
7111103 71113	Dinner theaters	3 82	D D	N N	D D	D D	e f	D D	D D
711130 7111301	Musical groups and artists	82	D	N	D	D	f	D	D
7111309	organizationsOther music groups and artists	12 70	D D	N N	D D	D D	f e	D D	D D
71119	Other performing arts companies	9	D	N	D	D	е	D	D
711190 7111909	Other performing arts companies Other performing arts companies (except	9	D	N	D	D	е	D	D
7440	circuses)	9	D	N	D	D	e	D	D
7112	Spectator sports	29	415 747 415 747	N N	225 202 225 202	52 096 52 096	1 499 1 499	.6	.6
71121 711211	Spectator sports	29 9	D	N	D	D	f	.6 D	.6 D
7112112 7112119	Baseball clubsOther professional sports teams and	2	D	N	D	D	c	D	D
711212	clubs	6	D D	N N	D D	D D	e f	D D	D D
711219 7112191	Other spectator sports	14	D D	N N	D D	D	b	D	D
7112191	Professional athletes	5 9	Б	N	D D	D	a b	D	D
7113	Promoters of performing arts, sports, and similar events	82	120 920	N	32 833	7 477	2 006	6.6	1.6
71131	Promoters of performing arts, sports, and similar events with facilities	19	68 158	N	24 103	5 509	1 228	.7	.2
711310	Promoters of performing arts, sports, and similar events with facilities.	19	68 158	N	24 103	5 509	1 228	.7	.2
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	63 63	52 762 52 762	N N	8 730 8 730	1 968 1 968	778	14.2 14.2	3.4 3.4
7114	Agents and managers for artists, athletes, entertainers and other public figures	38	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes,								
711410	entertainers and other public figures	38	D D	N N	D	D D	b b	D D	D D
7115	Independent artists, writers, and performers	223	61 868	N.	18 828	4 565	603	47.4	3.4
71151	Independent artists, writers, and performers	223	61 868	N	18 828	4 565	603	47.4	3.4
711510	Independent artists, writers, and performers	223	61 868	N	18 828	4 565	603	47.4	3.4
712	Museums, historical sites, and similar institutions	69	128 708	N	56 444	15 663	2 077	3.8	.4
7121	Museums, historical sites, and similar institutions	69	128 708	N	56 444	15 663	2 077	3.8	.4
71211	Museums	43	115 750	N	50 312	14 120	1 754		.4
712110	Museums	43	115 750	N	50 312	14 120	1 754	.5 .5	.4
71212 712120	Historical sites	20 20	D   D	N N	D D	D D	C	D D	D D

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Manual Processor								Paid		of receipts/ nue-
WI COMBINED STATISTICAL AREA—Con   ALL ESTABLISHMENTS—Con   Alt. entertainment, and recreation—Con   Alt. entertainment and them pooks   Alt.		Geographic area, tax status, and kind of business	lishments	revenue		payroll	payroll	including March 12	admini- strative	Estimated <sup>2</sup>
## Arts, entertainment, and recreation—Com.  ## Arts, central and recreation—Com.  ## Arts, central and an expension of a company of the comp										
Answermert, genefing, and recreation includes is.  7131  Answermert, genefing, and recreation includes is.  7141  Answermert genefing and recreation includes is.  7151  Answermert genefing and recreation includes is.  7151  Answermert genefing and recreation includes is.  7151  Answermert genefing with a service of the property of t										
Trigonome   Process   Pr	<b>71</b> 713		974	955 266	N	302 487	67 062	20 793	20.7	12.9
Trigger   Trig	7131	Amusement parks and arcades	24	61 351	N	18 572	4 326	1 280	4.0	1.5
Tright   Amusement packs (sincipt visioparies)								f		
713120 Antusement acadese	7131102	Amusement parks (except waterparks)	3	D	N	D	D		D	D
178200   Other gambling industries										
110   100										
19,000   Continue profit from the profit of the profit o		Other gambling industries								
Type		Lottery, bingo, bookie, and other betting	29		N			710	10.8	
1799   Oct course and country Jubis   179   237 683   N   92288   15 281   3 571   17.5   25.7	7139									
Majoriana		Golf courses and country clubs					15 281			
Filense and inconational sports centers	71393	Marinas	34	22 256	N	5 919	1 121	204	23.8	4.4
Tignage	71394	Fitness and recreational sports centers	405	317 300	N	118 685	28 550	10 031	20.8	5.6
100   100	7139405	Roller skating rinks								5.6 3.0
Spowling corders		centers								
17/39902   All other amusement and recreation industries.   21   6   325   N   1   531   128   87   42.3   3.3     17/39904   Ministrue golf Courses.   21   2   6   332   N   1   531   128   87   42.3   3.3     17/39906   All other amusement and riches   21   6   332   N   1   531   128   87   42.3   3.3     17/39906   All other amusement and riches   21   2   6   332   N   1   531   1   531   128   87   42.3   3.3     17/39906   All other amusement and riches   21   2   5   300   N   0   0   0   0   0   0     ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX   7   7   7   7   7   7   7   7   7	713950	Bowling centers	83	68 492	N	19 812	5 386		30.9	8.1
1739902   Concession operators of amusement devices and ricks		All other amusement and recreation						g		
7198902	7139902	Concession operators of amusement		D	N	D	D			D
Trigosopic   Coin-operated amusement devices (except bit machine operation) and (except bit machine operation) and (except bit machine operation) and (except bit machine) and (except bit machine	7139904	devices and rides								
All other miscollamous amusement and recreation services	7139905	Coin-operated amusement devices	20	15 486	N	3 432	790	131	47.5	1.4
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX   711	7139908	All other miscellaneous amusement and								
Performing arts, spectator sports, and related industries   134		ESTABLISHMENTS EXEMPT FROM								
Industries	71	Arts, entertainment, and recreation	376	524 696	446 293	189 740	46 300	9 242	12.4	4.6
Performing arts companies and dinner theaters	711		13/		D				D	D
The proper companies and dinner theaters	7111									
Till   Opera companies   2		Theater companies and dinner theaters		₽				g		D
Musical groups and artists	7111101	Opera companies	2	D	D	D	D	C	D	D
Titl   Symphony orchestras and chamber music organizations	71113	Musical groups and artists	38	D	D	D	D	g	D	D
Tili   Promoters of performing arts, sports, and similar events		Symphony orchestras and chamber music								
Promoters of performing arts, sports, and similar events with facilities	7111309	organizations Other music groups and artists		D D						D D
Promoters of performing arts, sports, and similar events with facilities	7113		20	D	D	_	_			
Similar events with facilities	71131		39	D	D			'	D	D
Similar events with facilities   11		similar events with facilities	11	D	D	D	D	е	D	D
Similar events without facilities   28   31 357   30 204   1 806   432   156   6.2   1.0		similar events with facilities	11	D	D	D	D	е	D	D
Similar events without facilities   28   31 357   30 204   1 806   432   156   6.2   1.0		similar events without facilities	28	31 357	30 204	1 806	432	156	6.2	1.0
Museums historical sites, and similar institutions   64		similar events without facilities	-					156		
Institutions   Inst			64	D	D	D	D	g	D	D
Museums	7121		64	D	D	D	D	g	D	D
71212 Plistorical sites										
Amusement, gambling, and recreation industries   178   231 016   172 542   76 957   15 744   4 756   25.3   10.0	71212	Historical sites	20	D	D	D	D	C	D	D
Triagraphic										
Trigger   Trig					-					
Trigger   Trig										
Tidago	713910	Golf courses and country clubs	32	D	D	D	D	l ğ	D	D
Centers	713940	Fitness and recreational sports centers	69		55 445					
713990		centers						2 764		
7139908 All other miscellaneous amusement and		All other amusement and recreation		-	-			'.		
	7139908	All other miscellaneous amusement and								

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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>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1 211	1 372 415	N	520 649	119 756	20 816	13.8	7.9
711	Performing arts, spectator sports, and related industries	410	D	N	D	D	h	D	D
7111	Performing arts companies	77	D	N	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	24 24	D D	N N	D D	D D	f	D D	D D
7111102 7111103	Theater companies Dinner theaters	21 3	D D D	N N	D D D	D D	e e	D D D	D D D D
71113 711130 7111309	Musical groups and artists	44 44 44	D D	N N	D	D D D	c c c	סם	D
71119 711190	Other performing arts companies Other performing arts companies	8 8	D D	N N	D D	D D	C	DD	D D
7111909	Other performing arts companies (except circuses)	8	D	N	D	D	С	D	D
7112	Spectator sports	29	415 747	N	225 202	52 096	1 499	.6	.6
71121 711211 7112112 7112119	Spectator sports Sports teams and clubs Baseball clubs Other professional sports teams and	29 9 2	415 747 D D	N N N	225 202 D D	52 096 D D	1 499 f c	.6 D D	.6 D D
711212 711219	clubs	6 6 14	D D D	N N N	D D D	D D D	e f b	D D D	D D D
7112191 7112192	Professional athletes Racing (except racetrack operation)	5 9	D D	N N	D D	D D	a b	D D	D
7113	Promoters of performing arts, sports, and similar events	43	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	8	D	N	D	D	f	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	8	D	N	D	D	f	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	35	21 405	N	6 924	1 536	622	25.9	6.7
711320	Promoters of performing arts, sports, and similar events without facilities	35	21 405	N	6 924	1 536	622	25.9	6.7
7114	Agents and managers for artists, athletes, entertainers and other public figures	38	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	38	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	38	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	223	61 868	N	18 828	4 565	603	47.4	3.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	223 223	61 868 61 868	N N	18 828 18 828	4 565 4 565	603 603	47.4 47.4	3.4 3.4
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	796	724 250	N	225 530	51 318	16 037	19.2	13.9
7131	Amusement parks and arcades	24	61 351	N	18 572	4 326	1 280	4.0	1.5
71311 713110	Amusement and theme parks	3	D D	N N	D D	D D	f	D D	D D
7131102 71312 713120	Amusement parks (except waterparks) Amusement arcades Amusement arcades	3 21 21	D D	N N	D D D	D D D	f e e	D D D	D D D
7132	Gambling industries	29	110 937	N	15 047	3 569	710	10.8	68.4
71329 713290	Other gambling industries	29 29	110 937 110 937	N N	15 047 15 047	3 569 3 569	710 710	10.8 10.8	68.4 68.4
7132902	Lottery, bingo, bookie, and other betting operation	29	110 937	N	15 047	3 569	710	10.8	68.4
7139	Other amusement and recreation services	743	551 962	N	191 911	43 423	14 047	22.6	4.3
71391 713910	Golf courses and country clubs	147 147	D D	N N	D D	D D	g	D D	D D
71393 713930	Marinas	34 34	22 256 22 256	N N	5 919 5 919	1 121 1 121	204 204	23.8 23.8	4.4 4.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	336 336	239 720 239 720	N N	90 638 90 638	22 037 22 037	7 267 7 267	18.7 18.7	3.0 3.0
7139405 7139409	Roller skating rinks Other fitness and recreational sports centers	19 308	5 780 231 045	N   N	1 880 88 053	494 21 342	342 6 828	26.1 18.4	3.0
71395 713950	Bowling centers	83 83	68 492 68 492	N N	19 812 19 812	5 386 5 386	1 949 1 949	30.9 30.9	8.1 8.1

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							Paid	Percent o	f 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>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries —								
7139	Con. Other amusement and recreation services—Con.								
71399 713990	All other amusement and recreation industries . All other amusement and recreation	138	D	N	D	D	f	D	D
7139902	industries	138	D	N	D	D	f	D	D
7139904 7139905	devices and rides	21 21	6 332 2 850	N N	1 531 838	128 173	87 82	42.3 62.1	.3 4.9
7139903	(except slot machine operation)  All other miscellaneous amusement and	20	15 486	N	3 432	790	131	47.5	1.4
7.00000	recreation services	71	D	N	D	D	f	D	D
	Faribault-Northfield, MN Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	7 365	N	3 033	562	209	37.5	2.2
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	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	13	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	9	D	N	D	D	С	D	D
	Hutchinson, MN Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	6 647	N	1 658	276	139	64.0	9.7
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	1 823 1 823	N N	541 541	108 108	78 78	67.3 67.3	32.7 32.7
7139409	Other fitness and recreational sports centers	5	D D	N 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	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	1 823 1 823	N N	541 541	108 108	78 78	67.3 67.3	32.7 32.7
7139409	Other fitness and recreational sports centers	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 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]

error, nons	ampling 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 records <sup>1</sup>	Estimated <sup>2</sup>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	Minneapolis-St. Paul-Bloomington, MN-WI Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 412	1 834 438	N	689 969	161 481	28 109	12.6	7.0
711	Performing arts, spectator sports, and related industries	519	807 973	N	350 240	83 064	7 107	6.3	1.1
7111	Performing arts companies	162	D	N	D	D	h	D	D
71111 711110 7111101 7111102 7111103 711113 711130 7111301	Theater companies and dinner theaters. Theater companies and dinner theaters. Opera companies. Theater companies Dinner theaters Musical groups and artists Musical groups and artists Symphony orchestras and chamber music	67 67 2 62 3 74 74	D D D D D D	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	D D D D	D D D D D	g g c g e f f	D D D D D	D D D D D
7111309 71119 711190	organizations. Other music groups and artists Other performing arts companies Other performing arts companies	11 63 8 8	D D D	N N N N	D D D D	D D D	f e e e	D D D	D D D
7111909	Other performing arts companies (except circuses)	8	D	N	D	D	е	D	D
7112	Spectator sports	29	415 747	N	225 202	52 096	1 499	.6	.6
71121 711211 7112112 7112119	Spectator sports Sports teams and clubs Baseball clubs Other professional sports teams and	29 9 2	415 747 D D	N N N	225 202 D D	52 096 D D	1 499 f c	.6 D D	.6 D
711212 711219 7112191 7112192	clubs . Racetracks. Other spectator sports . Professional athletes Racing (except racetrack operation)	6 6 14 5 9	D D D D	2222	D D D D	D D D D	e f b a b	D D D D	D D D D
7113	Promoters of performing arts, sports, and similar events	74	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	16	D	N	D	D	g	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities  Promoters of performing arts, sports, and	16	D	N	D	D	g	D	D
711320	similar events without facilities Promoters of performing arts, sports, and similar events without facilities	58 58	D D	N N	D D	D D	f f	D D	D D
7114	Agents and managers for artists, athletes, entertainers and other public figures	36	D	N	D	D	b	D	D
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	36 36	D	N	D	D	b	D D	D
7115	entertainers and other public figures  Independent artists, writers, and performers	218	D	N	D	D	f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	218 218	D D	N N	D D	D D	f f	D D	D D
712	Museums, historical sites, and similar institutions	59	127 044	N	55 552	15 452	2 040	3.8	.4
7121	Museums, historical sites, and similar institutions	59	127 044	N	55 552	15 452	2 040	3.8	.4
71211 712110 71212 712120	Museums Museums Historical sites Historical sites	36 36 18 18	114 552 114 552 D D	N N N N	49 631 49 631 D D	13 949 13 949 D D	1 726 1 726 c c	.5 .5 D	.4 .4 D D
713	Amusement, gambling, and recreation industries	834	899 421	N	284 177	62 965	18 962	19.5	13.2
7131	Amusement parks and arcades	22	D	N	D	D	g	D	D
71311 713110 7131102 71312 713120	Amusement and theme parks Amusement and theme parks Amusement parks (except waterparks) Amusement arcades Amusement arcades	3 3 19 19	D D D D	2222	D D D D	D D D D	f f e e	D D D	D D D D
7132	Gambling industries	27	D	N	D	D	f	D	D
71329 713290 7132902	Other gambling industries . Other gambling industries . Lottery, bingo, bookie, and other betting operation .	27 27 27	D D D	N N	D D D	D D	f f	D D	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>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	Minneapolis-St. Paul-Bloomington, MN-WI Metropolitan Statistical Area—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	785	D	N	D	D	j	D	D
71391 713910 71393 713930 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	144 144 30 30 349 349 16	219 696 219 696 21 098 21 098 303 086 303 086 D	N N N N N N	85 217 85 217 5 560 5 560 113 222 113 222 D	14 214 14 214 1 091 1 091 27 332 27 332 D	3 214 3 214 200 200 9 309 9 309 e	14.8 14.8 22.9 22.9 19.4 19.4	2.7 2.7 4.6 4.6 5.3 5.3
71395 713950 71399	centers  Bowling centers  Bowling centers  All other amusement and recreation industries.	325 67 67 192	295 049 61 885 61 885 110 765	N N N N	110 828 17 849 17 849 23 151	26 684 4 871 4 871 5 206	8 900 1 721 1 721 1 613	19.2 31.4 31.4 41.2	5.4 8.3 8.3 13.0
713990	All other amusement and recreation industries	192	110 765	N N	23 151	5 206	1 613	41.2	13.0
7139902 7139904	Concession operators of amusement devices and rides	20 18	D D	N N	D D	D D	b b	D D	D D
7139905	Coin-operated amusement devices (except slot machine operation)	16	11 664	N	2 392	570	84	54.8	1.8
7139908	All other miscellaneous amusement and recreation services	136	90 567	N	18 512	4 319	1 355	39.3	15.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	323	507 724	433 356	184 596	45 269	8 785	11.5	4.3
711	Performing arts, spectator sports, and related industries	123	D	D	D	D	g	D	D
7111	Performing arts companies	90	D	D	D	D	g	D	D
71111 711110 7111101 7111102 71113 711130 7111301	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies Theater companies Musical groups and artists Musical groups and artists Symphony orchestras and chamber music organizations.	43 43 2 41 34 34 11 23		D D D D	D D D D	D D D D D D D D	g g c g f f	D D D D	D D D D
7113	Promoters of performing arts, sports, and similar events.	33	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, and			5					5
711310	similar events with facilities	9	D	D	D	D D	e e	D D	D D
71132	Promoters of performing arts, sports, and similar events without facilities	24	D	D	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	24	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	54	D	D	D	D	g	D	D
7121	Museums, historical sites, and similar institutions	54	D	D	D	D	g	D	D
71211 712110 71212 712120	Museums	34 34 18 18	D D D	D D D	D D D	D D D	ggcc	D D D	D D D
713	Amusement, gambling, and recreation industries	146	218 518	163 967	73 278	15 053	4 386	24.2	9.4
7139	Other amusement and recreation services	146	218 518	163 967	73 278	15 053	4 386	24.2	9.4
71391 713910 71394 713940 7139409	Golf courses and country clubs	24 24 56 56	86 856 86 856 74 163 74 163	75 911 75 911 52 523 52 523	36 285 36 285 26 607 26 607	6 366 6 366 6 178 6 178	1 137 1 137 2 502 2 502	7.9 7.9 27.3 27.3	.2 .2 13.3 13.3
71399	centers	56 66	74 163 57 499	52 523 35 533	26 607 10 386	6 178 2 509	2 502 747	27.3 44.6	13.3 18.2
713990	All other amusement and recreation industries	66	57 499	35 533	10 386	2 509	747	44.6	18.2

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							Paid	Percent of 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>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	Minneapolis-St. Paul-Bloomington, MN-WI Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1 089	1 326 714	N	505 373	116 212	19 324	13.0	8.1
711	Performing arts, spectator sports, and related industries	396	D	N	D	D	h	D	D
7111	Performing arts companies	72	D	N N	D	D	h g	D D	D
71111	Theater companies and dinner theaters	24	D	N	D	D	f	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	24 21	D D	N N	D D	D D	f e	D D	D
7111103 71113	Dinner theaters	3 40	D D	N N	D D	D D	e c	D D	D D D D
711130 7111309	Musical groups and artists	40 40	D D	N N	D D	D D	C C	D D	D D
71119 711190	Other performing arts companies Other performing arts companies	7 7	D D	N N	D D	D D	C C	D D	D D
7111909	Other performing arts companies (except circuses)	7	D	N	D	D	С	D	D
7112	Spectator sports	29	415 747	N	225 202	52 096	1 499	.6	.6
71121	Spectator sports	29	415 747	N	225 202	52 096	1 499	.6	.6
711211 7112112	Sports teams and clubs	9 2	D D	N N	D D	D D	f C	D D	D D
7112119	Other professional sports teams and clubs	6	D	N	D	D	е	D	D
711212 711219	RacetracksOther spectator sports	6 14	D D	N N	D D	D D	f b	D D	D D D
7112191 7112192	Professional athletes	5 9	D D	N N	D D	D D	a b	D D	D D
7113	Promoters of performing arts, sports, and similar events	41	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and	_	_		_	_		_	_
711310	similar events with facilitiesPromoters of performing arts, sports, and	7	D	N .	D	D _	†	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	7	D	N .	D	D _	†	D	D
711320	similar events without facilities Promoters of performing arts, sports, and	34	D	N .	D	D _	†	D	D
7114	similar events without facilities	34	D	N	D	D	f	D	D
71111	entertainers and other public figures	36	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	36	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	36	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	218	D	N	D	D	f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	218 218	D D	N N	D D	D D	f f	D D	D D
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	688	680 903	N	210 899	47 912	14 576	18.0	14.5
7131	Amusement parks and arcades	22	D	N	D	D	g	D	D
71311	Amusement and theme parks	3	D	Ŋ	D	₽	f	₽	D
713110 7131102	Amusement and theme parks	3	D D	N N	D D	D D	f f	D D	D D
71312 713120	Amusement arcades	19 19	D D	N N	D D	D D	e e	D D	D D
7132	Gambling industries	27	D	N	D	D	f	D	D
71329	Other gambling industries	27	₽	Ŋ	₽	₽	f	₽	₽
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting	27	D	N	D	D	f	D	D
7400	operation	27	D	N	D	D	f :	D	D
7139	Other amusement and recreation services	639	D 133 840	N	D 49 022	D 7 949	j 2 077	D	D
71391 713910	Golf courses and country clubs	120 120	132 840 132 840	N N	48 932 48 932	7 848 7 848	2 077 2 077	19.3 19.3	4.3 4.3
71393 713930	Marinas Marinas	30 30	21 098 21 098	N N	5 560 5 560	1 091 1 091	200 200	22.9 22.9	4.6 4.6
71394 713940	Fitness and recreational sports centers  Fitness and recreational sports centers	293 293	228 923 228 923 D	N N	86 615 86 615	21 154 21 154	6 807 6 807	16.8 16.8	2.7 2.7
7139405	Roller skating rinks	16	וים	N	D	D	е	D	D
7139409	Other fitness and recreational sports centers	269	220 886	N	84 221	20 506	6 398	16.4	2.7

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error, nons	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>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	Minneapolis-St. Paul-Bloomington, MN-WI 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 –								
7139	Con. Other amusement and recreation services—Con.								
71399	All other amusement and recreation industries . All other amusement and recreation	126	53 266	N	12 765	2 697	866	37.6	7.3
713990 7139902	industries	126	53 266	N	12 765	2 697	866	37.6	7.3
7139902	devices and rides	20 18	D D	N N	D D	D D	b b	D D	D D
7139905	Coin-operated amusement devices (except slot machine operation)	16	11 664	N	2 392	570	84	54.8	1.8
7139908	All other miscellaneous amusement and recreation services	70	33 068	N	8 126	1 810	608	30.0	11.1
	Red Wing, MN Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	9 101	N	3 485	1 078	393	37.3	.9
713	Amusement, gambling, and recreation industries	21	8 638	N	3 312	1 030	379	37.5	.9
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	7 7	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	2 978	2 999	1 396	293	160	38.8	2.8
713	Amusement, gambling, and recreation industries	6	2 515	2 556	1 223	245	146	39.9	3.3
7139	Other amusement and recreation services	6	2 515	2 556	1 223	245	146	39.9	3.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	6 123	N	2 089	785	233	36.6	-
713	Amusement, gambling, and recreation industries	15	6 123	N	2 089	785	233	36.6	_
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	St. Cloud, MN Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	110	39 560	N	12 244	2 659	1 208	33.0	9.0
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	90	34 449	N	10 721	2 324	1 134	34.5	10.3
7139	Other amusement and recreation services	88	D	N	D	D	g	D	D
71391	Golf courses and country clubs	19	8 767 8 767	N	3 282	496	186	51.0 51.0	.1
713910 71394 713940	Golf courses and country clubs	19 38 38	8 767 9 699 9 699	N N	3 282 3 765 3 765	496 832 832	186 470 470	51.0 47.0	.1 8.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	38	9 699 D	N N	3 765 D	832 D		47.0 D	8.5 D
71395 713950	centers	10 10	4 150 4 150	N N N	1 270 1 270	336 336	e 158 158	24.5 24.5	10.4 10.4
713950 71399 713990	All other amusement and recreation industries . All other amusement and recreation	19	4 150 D	N	D D	336 D	C C	24.5 D	10.4 D
713990	industries	19	D	N	D	D	С	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and	3	D	N	D	D	b	D	D
	recreation services	10	D	N	D	D	b	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>
	MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA—Con.								
	St. Cloud, MN Metropolitan Statistical Area  —Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	9 049	6 484	2 244	471	211	23.8	27.7
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	D	D	D	D	c	D	D
7139	Other amusement and recreation services	21	D	D	D	D	c	D	D
71394	Fitness and recreational sports centers	9	D	D	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	9	D	D	D	D	С	D	D
71399	centers	9	D D	D D	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	9	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	78	30 511	N	10 000	2 188	997	35.7	3.4
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	69	D	N	D	D	f	D	D
7139	Other amusement and recreation services	67	D	N	D	D	f	D	D
71391	Golf courses and country clubs	16	D	Ŋ	D	D	С	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	16 29	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	29	D	N I	D	D	е	D	D
71395	centers	26 10	D 4 150	N N	1 270	D 336	158	D 24.5	D 10.4
713950 71399	Bowling centers	10 10	4 150 D	N N	1 270 D	336 D	158 b	24.5 D	10.4 D
713990 7139905	All other amusement and recreation industries	10	D	N	D	D	b	D	D
7100000	(except slot machine operation)	3	D	N	D	D	b	D	D
	ALBERT LEA, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	4 632	N	1 084	196	62	55.1	.4
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	697	694	186	43	28	-	2.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	3 935	N	898	153	34	64.8	_
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
	ALEXANDRIA, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	7 895	N	2 020	392	140	50.8	3.8
713	Amusement, gambling, and recreation industries	20	6 268	N	1 767	341	121	60.6	4.7
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 614	1 321	499	98	41	10.8	1.4

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							Paid	Percent o	f 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>
	ALEXANDRIA, MN MICROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	6 281	N	1 521	294	99	61.1	4.4
713	Amusement, gambling, and recreation industries	18	D	N	D	D	b	D	D
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
	AUSTIN, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	4 898	N	1 464	275	90	20.5	.1
713	Amusement, gambling, and recreation industries	9	3 687	N	1 336	248	76	27.3	.1
7139	Other amusement and recreation services	9	3 687	N	1 336	248	76	27.3	.1
	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	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	9	D	N	D	D	b	D	D
	BEMIDJI, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	11 954	N	4 247	1 027	298	23.7	13.2
713	Amusement, gambling, and recreation industries	22	10 164	N	3 719	936	275	23.1	15.6
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation	5	1 919	N	324	70	15	3.2	66.5
7 10000	industries	5	1 919	N	324	70	15	3.2	66.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	1 560	1 033	392	77	23	19.8	9.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	10 394	N	3 855	950	275	24.3	13.7
713	Amusement, gambling, and recreation industries	19	D	N	D	D	е	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
	BRAINERD, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	64	41 465	N	10 492	1 769	483	32.6	1.4
711	Performing arts, spectator sports, and related								
	industries	7	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	53	37 525	N	10 098	1 673	462	27.3	1.4
7132	Gambling industries	3	D	N	D	D	С	D	D
71329 713290	Other gambling industries	3	D D	N N	D D	D D	C C	D D	D D
7139	Other amusement and recreation services	48	D	N	D	D	е	D	D
71391	Golf courses and country clubs	16	9 223	N	4 337	545	117	34.5	1.2
713910 71399 713990	Golf courses and country clubs	16 17	9 223 D	N N	4 337 D	545 D	117 b	34.5 D	1.2 D
7139908	industries	17 9	D D	N N	D D	D D	b b	D D	D D
	recreation services	9	ט 	IN	U	U	D	D	D
71	Arts, entertainment, and recreation	10	2 636	1 045	409	93	38	75.9	_
			_ 000	1 0-10		30			_

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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>
	BRAINERD, MN MICROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	54	38 829	N	10 083	1 676	445	29.6	1.5
711	Performing arts, spectator sports, and related								
713	industries	6 48	D D	N N	D D	D D	a e	D D	D D
7132	Gambling industries	3	D	N	D	D	c	D	D
71329	Other gambling industries	3	D	N	D	D	С	D	D
713290 7139	Other gambling industries  Other amusement and recreation services	3 43	D D	N N	D D	D D	С	D D	D D
7139	Golf courses and country clubs	16	9 223	N	4 337	545	e 117	34.5	1.2
713910 71399 713990	Golf courses and country clubs  All other amusement and recreation industries  All other amusement and recreation industries	16 13	9 223 D	N N	4 337 D	545 D	117 b	34.5 D	1.2 D
	DULUTH, MN-WI METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	159	55 628	N	13 662	2 882	981	46.6	16.1
711	Performing arts, spectator sports, and related	05	0.707	N	0.550	F00	101	00.0	10.0
7111	industries	25 6	8 737 D	N N	2 558 D	589 D	121 b	29.9 D	13.2 D
7113	Promoters of performing arts, sports, and similar	0		IN		D	D	D	Б
7110	events	9	4 778	N	782	156	32	47.4	16.6
712	Museums, historical sites, and similar institutions	18	4 016	N	1 660	352	102	22.4	13.3
7121	Museums, historical sites, and similar institutions	18	4 016	N	1 660	352	102	22.4	13.3
713	Amusement, gambling, and recreation industries	116	42 875	N	9 444	1 941	758	52.3	16.9
7139	Other amusement and recreation services	110	40 119	N	9 074	1 836	707	51.9	15.6
71391 713910	Golf courses and country clubs	26 26	9 388 9 388	N N	2 851 2 851	350 350	113	89.3	9.1 9.1
71393 71393 713930	Golf courses and country clubs	9	3 633 3 633	N N	692 692	112 112	113 24 24	89.3 12.1 12.1	13.0 13.0
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	30 30	7 427 7 427	N N	1 848 1 848	465 465	221 221 221	59.5 59.5	15.7 15.7
7139409	Other fitness and recreational sports	26	6 571	N	1 664	403	194	65.7	10.3
71395 713950	centers	13 13	5 594 5 594	N N	1 801 1 801	483 483	194 194 194	38.1 38.1	3.7 3.7
71399 713990 713990	All other amusement and recreation industries .  All other amusement and recreation	30	5 594 D	N	D D	463 D	C C	D 36.1	3.7 D
7139905	industries	30	D	N	D	D	С	D	D
7139903	(except slot machine operation)  All other miscellaneous amusement and	6	4 140	N	612	151	27	17.0	8.9
7133300	recreation services	20	9 466	N	1 138	221	84	47.7	33.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	56	25 630	17 285	6 146	1 323	399	54.3	15.6
711	Performing arts, spectator sports, and related industries	11	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	17	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	17	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	28	16 106	8 402	2 997	604	226	70.2	21.4
7139	Other amusement and recreation services	28	16 106	8 402	2 997	604	226	70.2	21.4
71391	Golf courses and country clubs	8	D	D	D	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	8 6	D 2 202	D 889	D 459	D 128	53	D 92.1	D 7.9
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	6	2 202	889	459	128	53	92.1	7.9
71399	centers	6 14	2 202 D	889 D	459 D	128 D	53 b	92.1 D	7.9 D
713990	All other amusement and recreation industries	14	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	14	D	D	D	D	b	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>
	DULUTH, MN-WI METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	103	29 998	N	7 516	1 559	582	40.0	16.5
711	Performing arts, spectator sports, and related industries	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	88	26 769	N	6 447	1 337	532	41.5	14.2
7139	Other amusement and recreation services	82	24 013	N	6 077	1 232	481	39.6	11.6
71393 713930	Marinas	9	3 633 3 633	N N	692 692	112 112	24 24	12.1 12.1	13.0 13.0
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	24 24	5 225 5 225	N N	1 389 1 389	337 337	168 168	45.8 45.8	19.0 19.0
7139409	Other fitness and recreational sports centers	20	4 369	N	1 205	279	141	52.3	11.5
71395 713950	Bowling centers	13 13	5 594 5 594	N N	1 801 1 801	483 483	194 194	38.1 38.1	3.7 3.7
71399 713990	All other amusement and recreation industries . All other amusement and recreation	16 16	D D	N N	D D	D D	b b	D D	D D
7139905	industries	6	4 140	N	612	151	27	17.0	8.9
	FAIRMONT, MN MICROPOLITAN		4 140		0.2	101		17.0	0.0
	STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	2 629	N	939	217	89	8.6	5.8
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	4	1 307	1 005	429	103	16	-	9.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 322	N	510	114	73	17.2	2.6
	FERGUS FALLS, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	10 896	N	2 789	535	297	58.1	4.1
713	Amusement, gambling, and recreation industries	25	9 364	N	2 404	462	276	66.8	1.7
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	7 7	4 240 4 240	N N	927 927	231 231	178 178	61.3 61.3	1.8 1.8
7139409	Other fitness and recreational sports centers	6	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	5 869	3 865	1 477	327	183	58.9	-
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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	D D	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	5 027	N	1 312	208	114	57.1	8.8
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	рΙ	N	D	D	с	D	D

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							Paid	Percent o	f 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>
	GRAND FORKS, ND-MN METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	45	21 759	N	3 845	852	315	15.9	1.5
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	31	19 131	N	2 974	651	258	16.3	1.7
7132	Gambling industries	9	12 943	N	1 347	295	100	_	1.0
71329 713290	Other gambling industries	9	12 943 12 943	N N	1 347 1 347	295 295	100 100	_	1.0 1.0
7132902	Lottery, bingo, bookie, and other betting operation	9	12 943	N	1 347	295	100	_	1.0
7139	Other amusement and recreation services	21	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	4 401	3 425	1 193	231	110	41.9	.4
713	Amusement, gambling, and recreation industries	8	2 976	1 951	608	96	68	61.9	.6
7139	Other amusement and recreation services	8	2 976	1 951	608	96	68	61.9	.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	17 358	N	2 652	621	205	9.3	1.7
713	Amusement, gambling, and recreation industries	23	16 155	N	2 366	555	190	7.9	1.9
7132	Gambling industries	9	12 943	N	1 347	295	100	-	1.0
71329 713290	Other gambling industries	9	12 943 12 943	N N	1 347 1 347	295 295	100 100	_	1.0 1.0
7132902	Lottery, bingo, bookie, and other betting operation	9	12 943	N	1 347	295	100	_	1.0
7139	Other amusement and recreation services	13	D	N	D	D	b	D	D
	LA CROSSE, WI-MN METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	66	28 456	N	9 322	2 055	1 078	27.9	3.9
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	47	D	N	D	D	f	D	D
7139	Other amusement and recreation services	47	D	N	D	D	f	D	D
71391	Golf courses and country clubs	9	8 881	N	3 114	534	163	26.1	_
713910 71394 713940	Golf courses and country clubs	9 16 16	8 881 6 775 6 775	N N N	3 114 2 512 2 512	534 619 619	163 502 502	26.1 37.9 37.9	9.6 9.6
7139409	Other fitness and recreational sports centers	15	0 773 D	N	2 312 D	D D	e	07.5 D	D.0
71395 713950	Bowling centers	7 7	3 816 3 816	N N	903 903	253 253	120 120	15.8 15.8	.7 .7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	8 111	7 969	3 129	656	400	5.0	.6
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	е	D	D
7139	Other amusement and recreation services	6	D	D	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	e	D	D

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							Pạid	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>
	LA CROSSE, WI-MN METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	49	20 345	N	6 193	1 399	678	37.0	5.2
711	Performing arts, spectator sports, and related	-						Б.	
713	industries	7 41	D D	N N	D D	D D	b f	D D	D D
7139	Other amusement and recreation services	41	D	N	D	D	f	D	D
71391	Golf courses and country clubs	8	D	Ŋ	D	D	С	D	D
713910 71394	Golf courses and country clubs  Fitness and recreational sports centers	8 14	D D	N N	D D	D D	C C	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	D . 500	N I	D	D	C	D	D
71395 713950	centers	13 7 7	3 596 3 816 3 816	N N N	854 903 903	210 253 253	165 120 120	59.1 15.8 15.8	18.1 .7 .7
713930	MANKATO-NORTH MANKATO, MN	,	3 810	N	903	255	120	13.0	.,
	MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	44	18 455	N	6 478	1 688	659	9.9	7.1
711	Performing arts, spectator sports, and related industries	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	28	D	N	D	D	f	D	D
7139	Other amusement and recreation services	27	D	N	D	D	f	D	D
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers	11 11 1	5 856 5 856 D	N N N	1 939 1 939 D	545 545 D	343 343 c	9.5 9.5 D	7.0 7.0 D
7139409	Other fitness and recreational sports centers	10	D	Ŋ	D	D	C	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	6	3 289 3 289	N N	1 356 1 356	349 349	59 59	4.1 4.1	18.8 18.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	5 849	5 278	2 192	528	240	6.1	4.8
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	3 3 3	2 314 2 314 2 314	2 143 2 143 2 143	954 954 954	272 272 272	160 160 160	12.2 12.2 12.2	_ _ _
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		2 314	2 140	334	212	100	12.2	
71	Arts, entertainment, and recreation	28	12 606	N	4 286	1 160	419	11.7	8.2
713	Amusement, gambling, and recreation industries	22	D	N	D	D	е	D	D
7139	Other amusement and recreation services	21	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers	8	3 542 3 542	N N	985 985	273 273	183 183	7.8 7.8	11.6 11.6
7139405 71399	Roller skating rinks	1 4	D D	N N	D D	D D	C b	7.0 D D	D D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D
	MARSHALL, MN MICROPOLITAN STATISTICAL AREA				_				
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	3 145	N	863	135	50	77.4	9.7
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
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	6	1 572	1 177	540	81	23	62.9	19.4
••	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		. 5.2		040	31		02.3	10.4
71	Arts, entertainment, and recreation	7	1 573	N	323	54	27	91.8	_

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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>
	NEW ULM, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	4 203	N	1 301	266	159	54.2	5.0
713	Amusement, gambling, and recreation industries	15	3 842	N	1 107	227	133	59.1	5.4
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 397	1 066	438	104	95	21.9	15.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	2 806	N	863	162	64	70.3	-
713	Amusement, gambling, and recreation industries	10	2 806	N	863	162	64	70.3	-
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	OWATONNA, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	5 913	N	980	206	120	28.3	18.7
713	Amusement, gambling, and recreation industries	10	5 510	N	890	177	106	30.3	18.0
7139	Other amusement and recreation services	10	5 510	N	890	177	106	30.3	18.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	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
	ROCHESTER, MN METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	74	34 056	N	9 426	2 155	757	25.9	4.5
711	Performing arts, spectator sports, and related industries	19	D	N	D	D	b	D	D
7111	Performing arts companies	10	D	N	D	D	b	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	5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	49	25 369	N	7 964	1 821	670	24.3	5.7
7139	Other amusement and recreation services	47	D	N	7 304 D	D	f	D	5.7 D
71391	Golf courses and country clubs	14 14	7 039	N N	2 730 2 730	486 486	102	27.9 27.9	11.9 11.9
713910 71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	15 15	7 039 11 619 11 619	N N	2 730 3 671 3 671	877 877	102 373 373	17.8 17.8	1.7 1.7
	centers	14	D	N	D	D	el	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		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>
	ROCHESTER, MN METROPOLITAN STATISTICAL AREA—Con. ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	11 380	7 202	2 838	637	182	17.8	3.5
711	Performing arts, spectator sports, and related industries	10	D	D	D	D	b	D	D
7111	Performing arts companies	8	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
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	7	D D	D D	D D	D D	c c	D D	D D
7.00									_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	52	22 676	N	6 588	1 518	575	29.9	5.0
711	Performing arts, spectator sports, and related						_	Б.	
713	industries	9 42	D D	N N	D D	D D	a f	D D	D D
7139	Other amusement and recreation services	40	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	14	D	N	D	D	е	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	D	N	D	D	е	D	D
	WILLMAR, MN MICROPOLITAN STATISTICAL AREA	13	9 540	N	3 319	784	348	7.4	2.0
	ALL ESTABLISHMENTS								
<b>71</b> 713	Arts, entertainment, and recreation	<b>21</b> 17	<b>7 887</b> 7 577	N N	<b>2 085</b> 1 962	<b>384</b> 357	<b>243</b> 237	<b>51.7</b> 53.6	<b>5.6</b> 5.8
7139	Other amusement and recreation services	16	, 3,7 D	N	D	557 D	c c	D	5.0 D
71394	Fitness and recreational sports centers	8	2 883	N	681	139	84	81.3	15.3
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	8 7	2 883 D	N N	681 D	139 D	84 b	81.3 D	15.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
<b>71</b> 71394	Arts, entertainment, and recreation  Fitness and recreational sports centers	3 1	<b>D</b> D	<b>D</b> D	<b>D</b> D	<b>D</b> D	<b>b</b> b	<b>D</b> D	<b>D</b> D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	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	18	D	N	D	D	С	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	16 15	D D	N N	D D	D D	c c	D D	D D
7100	WINONA, MN MICROPOLITAN STATISTICAL AREA	13		N		D		D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	10 713	N	3 077	635	288	40.4	9.2
713	Amusement, gambling, and recreation industries	25	10 329	N	2 949	609	277	41.4	9.5
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	24 9	D 2 137	N N	D 863	D 195	e 137	D 48.6	D 2.1
713940 71399	Fitness and recreational sports centers	9 5	2 137 2 137 D	N N N	863 D	195 195 D	137 137 b	48.6 D	2.1 2.1 D
713990	All other amusement and recreation industries .  All other amusement and recreation industries	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		5	14		D		ט	D
71	Arts, entertainment, and recreation	9	3 008	2 581	1 057	209	119	43.2	10.8
713	Amusement, gambling, and recreation industries	6	2 624	2 297	929	183	108	47.4	12.4
7139	Other amusement and recreation services	6	2 624	2 297	929	183	108	47.4	12.4

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue —	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WINONA, MN MICROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	7 705	N	2 020	426	169	39.3	8.5
713	Amusement, gambling, and recreation industries	19	7 705	N	2 020	426	169	39.3	8.5
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	4	D	N	D	D	b	D	D
710000	industries	4	D	N	D	D	b	D	D
	WORTHINGTON, MN MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	1 882	1 211	517	78	31	100.0	-
7139	Other amusement and recreation services	4	1 882	1 211	517	78	31	100.0	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	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]

							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>
	AITKIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	4 522	N	663	100	42	47.6	2.3
713	Amusement, gambling, and recreation industries	7	3 380	N	439	82	20	34.7	3.1
7139	Other amusement and recreation services	7	3 380	N	439	82	20	34.7	3.1
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	3	D D	N N	D D	D D	a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	0					a	D	
71	Arts, entertainment, and recreation	5	770	247	86	19	24	79.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 752	N	577	81	18	41.2	2.8
713	Amusement, gambling, and recreation industries	6	D D	N	D.	D	a	D	D D
7139	Other amusement and recreation services	6	D	N	D	D	a	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	N	D	D	а	D	D
713990	industries	2	D	N	D	D	а	D	D
	ANORA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	103	104 011	N	25 130	5 434	2 037	15.5	7.2
711	Performing arts, spectator sports, and related industries	25	D	N	D	D	е	D	D
7111	Performing arts companies	5	D	N	D	D	а	D	D
7112	Spectator sports	3	D	N	D	D	С	D	D
71121	Spectator sports	3	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	76	85 900	N	21 472	4 627	1 721	14.6	6.5
7132	Gambling industries	2	D	N	D	D	b	D	D
71329 713290 7132902	Other gambling industries	2 2	D D	N N	D D	D	b b	D	D D
7139	Other amusement and recreation services	70	D 70 634	N N	20 389	D 4 350	1 590	D 16.5	7.9
71391	Golf courses and country clubs	10	17 709	N	5 642	862	191	14.2	14.1
713910 71394 713940	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	10 33 33	17 709 27 301 27 301	N N N	5 642 8 696 8 696	862 2 031 2 031	191 895 895	14.2 15.8 15.8	14.1 2.9 2.9
7139409	Other fitness and recreational sports centers	30	25 427	N	8 132	1 882	849	17.0	3.1
71395 713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	7 7 20	6 511 6 511 19 113	N N N	1 680 1 680 4 371	445 445 1 012	243 243 261	29.6 29.6 15.2	6.7 6.7 9.6
713990 7139908	All other amusement and recreation industries	20	19 113	N	4 371	1 012		15.2	9.6
	recreation services  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	14	15 572	N	3 904	907	245	16.9	11.6
71	Arts, entertainment, and recreation	10	15 789	14 566	5 320	1 214	406	8.5	8.2
713	Amusement, gambling, and recreation industries	7	D	D	D	D D	е	D	D
7139	Other amusement and recreation services	7	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers	2	D	D	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	D D	D D	D D	c	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	5	D	D	D	D	c	D	D
7139908	industries	5	D	D	D	D	С	D	D
	recreation services	5	D	D	D	D	c	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]

тррспак і	5. Data based on the 2002 Economic Census. 1 of Inform		protoction		lioumpining orror, an				of receipts/
							Paid	reve	
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>
	ANOKA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	93	88 222	N	19 810	4 220	1 631	16.8	7.0
711	Performing arts, spectator sports, and related industries	23	D	N	D	D	е	D	D
7112	Spectator sports	3	D	N N	D	D	c	D	D
71121	Spectator sports	3	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	69	D	N	D	D	g	D	D
7132	Gambling industries	2	D	N	D	D	b	D	D
71329 713290 7132902	Other gambling industries	2 2 2	D D	N N	D D	D D	b b	D D	D D
7139	operation	63	D	N N	D	D	b g	D	D
71391	Golf courses and country clubs	10	17 709	N	5 642	862	191	14.2	14.1
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	10 31 31	17 709 D D	N N N	5 642 D D	862 D D	191 f f	14.2 D D	14.1 D D
71395	centers	28 7	D 6 511	N N	D 1 680	D 445	f 243	D 29.6	D 6.7
713950 71399 713990	Bowling centers	7 15	6 511 D	N N	1 680 D	445 D	243 c	29.6 D	6.7 D
7139908	industries	15 9	D D	N N	D D	D D	c b	D D	D D
	BECKER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	7 969	N	1 423	228	63	26.6	2.6
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	b	D	D
7139	Other amusement and recreation services	15	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	5 5	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	а	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	3	D D	D D	D D	D D	a a	D D	D D
7109	ESTABLISHMENTS SUBJECT TO	3	D			D	a	D	
	FEDERAL INCOME TAX	40			_	_			
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	16	D	N	D	D	b	D	D
	industries  BELTRAMI	3	D	N	D	D	а	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	11 954	N	4 247	1 027	298	23.7	13.2
713	Amusement, gambling, and recreation industries	22	10 164	N	3 719	936	275	23.1	15.6
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	5	1 919	N	324	70	15	3.2	66.5
	industries  ESTABLISHMENTS EXEMPT FROM	5	1 919	N	324	70	15	3.2	66.5
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	8	1 560	1 033	392	77	23	19.8	9.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	10 394	N	3 855	950	275	24.3	13.7
713	Amusement, gambling, and recreation industries	19	D	N	D	D	е	D	D
7139	Other amusement and recreation services	15	D	l N	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	Data based of the 2002 Economic Gensus. 1 of milot			,,	, , , , , , , , , , , , , , , , , , ,			Percent of	of receipts/
NAICO							Paid employees for	reve	nue-
NAICS code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records1	Estimated <sup>2</sup>
-	BENTON	(Humber)	(φ1,000)	(\$1,000)	(ψ1,000)	(\$1,000)	(number)	records	LStilllated
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	5 567	N N	1 280	252	105	41.5	27.4
713 7139	Amusement, gambling, and recreation industries	12 12	D D	N N	D D	D D	С	D D	D D
7139	Other amusement and recreation services All other amusement and recreation industries .	4	D	N N	D	D	c a	D	D
713990	All other amusement and recreation								
7139908	industries	4	D	N	D	D	а	D	D
	recreation services	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 553	807	156	34	17	1.1	59.4
713	Amusement, gambling, and recreation industries	3	D	D	D	D	а	D	D
7139	Other amusement and recreation services	3	D	D	D	D	a	D	D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	3	D	D	D	D	a	D	D
7139908	industries	3	D	D	D	D	а	D	D
7139906	recreation services	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	3 014	N	1 124	218	88	75.7	.3
713	Amusement, gambling, and recreation industries	9	3 014	N	1 124	218	88	75.7	.3
7139	Other amusement and recreation services	9	3 014	N	1 124	218	88	75.7	.3
	BIG STONE								
	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
	BLUE EARTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	31	13 210	N	4 463	1 252	577	8.4	4.6
711	Performing arts, spectator sports, and related	44				_			
740	industries	11	D	N 	D	D	b	D	D
713	Amusement, gambling, and recreation industries	19	D	N 	D	D	f ,	D	D
7139	Other amusement and recreation services	18	D	N	D	D	f	D D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	D D	N N	D D	D D	e e	D	D D
7139405 7139409	Roller skating rinks Other fitness and recreational sports	1	D	N N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM	7	D	N	D	D	С	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	5 393	5 063	2 102	506	228	1.3	5.2
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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	7 817	N	2 361	746	349	13.3	4.2
713	Amusement, gambling, and recreation industries	14	D	N	D	D	е	D	D
7139	Other amusement and recreation services	13	D	N	D	D	е	D	D
71394	Fitness and recreational sports centers	6	D	N	D	D	С	D	D
713940 7139405	Fitness and recreational sports centers Roller skating rinks	6 1	D D	N N	D D	D D	c c	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]

			dentiality protection,				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>
	BROWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	4 203	N	1 301	266	159	54.2	5.0
713	Amusement, gambling, and recreation industries	15	3 842	N	1 107	227	133	59.1	5.4
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 397	1 066	438	104	95	21.9	15.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	2 806	N	863	162	64	70.3	-
713	Amusement, gambling, and recreation industries	10	2 806	N	863	162	64	70.3	-
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	CARLTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	5 451	N	1 136	164	69	48.2	36.6
713	Amusement, gambling, and recreation industries	17	D	N	D	D	b	D	D
7139	Other amusement and recreation services	17	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	2 280	1 019	193	34	13	49.1	47.0
713	Amusement, gambling, and recreation industries	3	D	D	D	D	а	D	D
7139	Other amusement and recreation services	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	3 171	N	943	130	56	47.5	29.2
713	Amusement, gambling, and recreation industries	14	D	N	D	D	b	D	D
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
	CARVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	28 442	N	10 922	2 376	566	5.9	2.2
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	e	D	D
7111	Performing arts companies	4	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters	2 2	D D	N N	D D	D D	e e	D D	D D
711110 7111103 71113	Dinner theaters  Musical groups and artists	1 2	D	N N	D	D	e e b	D	D
711130 7111309	Musical groups and artists Other music groups and artists	2 2	ם	N N	D D	D D	b b	D D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	8 8	9 612 9 612	N N	3 917 3 917	672 672	130 130	6.0 6.0	.4 .4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	615	529	211	44	41	_	44.2

[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]

- трропаж Е	D. Data based on the 2002 Economic Census. For inform	idadir dir doriil	protection	, sampling error, not	Todampining error, ar	a deliminorio, dee	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>
	CARVER—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	27 827	N	10 711	2 332	525	6.0	1.3
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	e	D	D
7111	Performing arts companies	3	D	N	D	D	е	D	D
71111 711110 7111103	Theater companies and dinner theaters Theater companies and dinner theaters Dinner theaters	1 1 1 2	D D D	N N N	D D D	D D D	e e e	D D D	D D D
71113 711130 7111309	Musical groups and artists	2 2	D D	N N N	D D	D D	b b b	D D	D D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
7139 71391	Other amusement and recreation services	18 8	D 9 612	N N	D 3 917	D 672	130	D 6.0	D
713910	Golf courses and country clubs	8	9 612	N N	3 917	672	130	6.0	.4 .4
	CASS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	24 102	N	6 816	927	194	15.9	2.3
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
71329 713290	Other gambling industries	1	D D	N N	D D	D D	c c	D D	D D
7139	Other amusement and recreation services	17	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	468	437	189	46	15	46.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	23 634	N	6 627	881	179	15.3	2.4
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7132 71329	Gambling industries	1	D D	N N	D D	D D	c c	D D	D D
713290	Other gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
	CHIPPEWA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 528	N	435	70	44	61.0	.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	4	О	N 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]

Аррения	D. Data based on the 2002 Economic Gensus. Tor inform	Tiduloti oti ootiii	T Transfer Proteotion	, sampling circl, no	Tournpling orror, a		Tiolo di ciid oi tai	J.O.J	
							Paid		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>
	CHISAGO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	8 960	N	2 550	690	293	32.9	18.6
713	Amusement, gambling, and recreation industries	14	D	N	D	D	е	D	D
7139	Other amusement and recreation services	12	D	N	D	D	е	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	18	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
	CLAY								
	ALL ESTABLISHMENTS				_	_		_	_
71	Arts, entertainment, and recreation	23	D	N N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	14	D	N N	D	D	С	D	D
7139 71399	Other amusement and recreation services All other amusement and recreation industries .	13 5	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation	5	D	N N	D	D	b	D	D
7139908	industries	5	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				_	_		_	_
71	Arts, entertainment, and recreation	14	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	5	D	D		D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
71399	All other amusement and recreation industries .	3	D	D	D	D	b	D	D
713990	All other amusement and recreation industries	3	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	3	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
	CLEARWATER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	соок								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	19 284	N	4 589	1 239	277	2.3	73.4
713	Amusement, gambling, and recreation industries	5	18 866	N	4 504	1 218	272	2.0	74.7
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	a	D	D

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Appendix	D. Data based on the 2002 Economic Census. For Inform	iation on comi	dentiality protection,	sampling error, not	insampling error, ar	la dell'illions, see	Tible at end of tal		
							Paid		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>
	COOK—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	3	D	N	D	D	С	D	D
	COTTONWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 056	N	304	60	20	75.0	1.8
	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	5	D	N	D	D	a	D	D
	CROW WING				_	_	_		
	CHOW WING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	43	17 363	N	3 676	842	289	55.7	.2
713	Amusement, gambling, and recreation industries	35	D	N	D	D	е	D	D
7139	Other amusement and recreation services	31	D	N	D	D	е	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation	11	D	N	D	D	b	D	D
	industries	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 168	608	220	47	23	82.3	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	37	15 195	N	3 456	795	266	51.9	.2
713	Amusement, gambling, and recreation industries	33	14 592	N	3 366	775	262	51.4	.2
7139	Other amusement and recreation services	29	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	9	D	N	D	D	а	D	D
7 10000	industries	9	D	N	D	D	а	D	D
	DAKOTA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	139	94 730	N	29 689	6 919	2 580	28.8	4.3
711	Performing arts, spectator sports, and related industries	32	D	N	D	D	c	D	D
7111	Performing arts companies	5	D	N	D	D	С	D	D
71111	Theater companies and dinner theaters	3	D	N	D	D	С	D	D
711110 712	Theater companies and dinner theaters  Museums, historical sites, and similar institutions	3	D D	N N	D D	D D	c b	D D	D D
7121	Museums, historical sites, and similar	3		N					
	institutions	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	104	83 428	N	25 721	5 925	2 321	28.8	3.9
7139	Other amusement and recreation services	100	80 934	N	25 129	5 826	2 265	29.1	4.1
71391 713910	Golf courses and country clubs	20 20	21 259 21 259	N N	7 974 7 974	1 194 1 194	319 319	14.8 14.8	1.8 1.8
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	39 39	32 360 32 360	N N	9 403 9 403	2 240 2 240	1 099 1 099	27.7 27.7	1.8 1.8
7139409	Other fitness and recreational sports centers	38	. D	N	D	_ D	g 343	. D	_D
71395 713950	Bowling centers	9	12 061 12 061	N N	3 902 3 902	1 135 1 135	343	40.5 40.5	7.0 7.0
71399 713990	All other amusement and recreation industries . All other amusement and recreation	26	D	N 	D	D	С	D	D
7139908	industries	26	D 0 700	N	D	D	C	D	D
	recreation services	16	6 760	N	1 534	390	132	60.0	10.1

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Appendix	D. Data based on the 2002 Economic Census. For inform	ation on confider	manty protection, s	ampling error, nor	isampling error, an	d delimitoris, see		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)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated <sup>2</sup>
	DAKOTA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	27	27 152	21 753	9 720	2 046	690	24.6	3.6
711	Performing arts, spectator sports, and related			5	5		_		
7111	industries	3	D D	D D	D D	D D	С	D D	D D
7111 71111	Performing arts companies	1	D	D	D	D	c c	D	D
711110	Theater companies and dinner theaters	i	Ď	Ď	Ď	Ď	c	Ď	Ď
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
713	Amusement, gambling, and recreation industries	21	21 745	16 270	7 111	1 389	499	30.5	4.5
7139	Other amusement and recreation services	21	21 745	16 270	7 111	1 389	499	30.5	4.5
71391 713910	Golf courses and country clubs	3	7 286 7 286	6 870 6 870	3 441 3 441	623 623	128 128	-	-
71394	Fitness and recreational sports centers	10	11 184	7 067	3 157	663	333	45.9	4.1
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	10	11 184	7 067	3 157	663	333	45.9	4.1
71399	centers	10 8	11 184 3 275	7 067 2 333	3 157 513	663 103	333 38	45.9 45.8	4.1 16.0
713990	All other amusement and recreation industries	8	3 275	2 333	513	103	38	45.8	16.0
7139908	All other miscellaneous amusement and recreation services	8	3 275	2 333	513	103	38	45.8	16.0
	ESTABLISHMENTS SUBJECT TO	0	3 2/3	2 333	313	103	36	43.0	10.0
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	112	67 578	N	19 969	4 873	1 890	30.5	4.5
711	Performing arts, spectator sports, and related	112	07 370	14	19 909	4 0/3	1 690	30.3	4.5
	industries	29	5 895	N	1 359	337	68	54.7	12.8
713	Amusement, gambling, and recreation industries	83	61 683	N	18 610	4 536	1 822	28.1	3.7
7139	Other amusement and recreation services	79	59 189	N	18 018	4 437	1 766	28.6	3.9
71391 713910	Golf courses and country clubs	17 17	13 973 13 973	N N	4 533 4 533	571 571	191 191	22.6 22.6	2.8 2.8
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	29 29	21 176 21 176	N N	6 246 6 246	1 577 1 577	766 766	18.0 18.0	.5 .5
71395	centers	28 9	D 12 061	N N	D 3 902	D 1 135	f 343	D 40.5	D 7.0
713950 71399	Bowling centers  All other amusement and recreation industries.	9	12 061 D	N	3 902 D	1 135 D	343	40.5 D	7.0 D
713990	All other amusement and recreation			N			С		
7139908	industries  All other miscellaneous amusement and recreation services	18	D 3 485	N N	D 1 021	D 287	94	D 73.4	D 4.6
	DODGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	DOUGLAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	7 895	N	2 020	392	140	50.8	3.8
713	Amusement, gambling, and recreation industries	20	6 268	N	1 767	341	121	60.6	4.7
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 614	1 321	499	98	41	10.8	1.4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	6 281	N	1 521	294	99	61.1	4.4
713	Amusement, gambling, and recreation industries	18	D	N	D	D	b	D	D
7139	Other amusement and recreation services	14	D	N	D	D	b	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>
	FARIBAULT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 020	N	228	52	27	55.4	27.8
	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	b	D	D
	FILLMORE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	3 759	N	1 148	203	93	70.4	.3
713	Amusement, gambling, and recreation industries	10	2 514	N	749	121	64	99.8	.2
7139	Other amusement and recreation services	10	2 514	N	749	121	64	99.8	.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 171	1 108	378	74	27	23.9	.4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	2 588	N	770	129	66	91.5	.2
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
	FREEBORN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	4 632	N	1 084	196	62	55.1	.4
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	697	694	186	43	28	-	2.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	3 935	N	898	153	34	64.8	_
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	9	D D	N N	D D	D D	b b	D D	D D
7100	GOODHUE	0		14		D		5	
	ALL FOTABLICUMENTO								
71	ALL ESTABLISHMENTS	26	9 101	N	2 495	1 078	202	37.3	
	Arts, entertainment, and recreation	26		N	3 485		393		.9
713	Amusement, gambling, and recreation industries	21	8 638	N	3 312 D	1 030	379	37.5	.9
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	20 7	D D	N	D	D D	е	D D	D D
713940	Fitness and recreational sports centers	7	D	N N	B	٥	C C	D	D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	2 978	2 999	1 396	293	160	38.8	2.8
713	Amusement, gambling, and recreation industries	6	2 515	2 556	1 223	245	146	39.9	3.3
7139	Other amusement and recreation services	6	2 515	2 556	1 223	245	146	39.9	3.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	6 123	N	2 089	785	233	36.6	_
713	Amusement, gambling, and recreation industries	15	6 123	N	2 089	785	233	36.6	_
7139	Other amusement and recreation services	14	D	N	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]

	$\overline{}$	e]	
	Paid		of receipts/ nue—
Estab-   Receipts/   Annual First-quarter inc   Iishments   revenue   Expenses   payroll   payroll   Ma	ees for period cluding irch 12 umber)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
GRANT			
ALL ESTABLISHMENTS			
71 Arts, entertainment, and recreation	а	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX			
71 Arts, entertainment, and recreation	а	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			
71 Arts, entertainment, and recreation 5 D N D D HENNEPIN	а	D	D
ALL ESTABLISHMENTS			
	2 661	9.8	2.4
711 Performing arts, spectator sports, and related industries	3 657	6.6	.7
	2 029	3.4	.8
	1 141 1 141	5.3 5.3	1.1 1.1
Trittot	C	5.5 D D	D D
71113         Musical groups and artists         51         D         N         D         D           711130         Musical groups and artists         51         D         N         D         D           7111301         Symphony orchestras and chamber music         D         N         D         D	f f	D D	D D
organizations         7         D         N         D         D           7111309         Other music groups and artists         44         D         N         D         D	e C	D D	D D
71119   Other performing arts companies	c c	D D	D D
7112 Spectator sports	580	.2	-
71121         Spectator sports         13         289 571         N         174 735         38 158           711211         Sports teams and clubs         5         D         N         D         D           7112112         Baseball clubs         1         D         N         D         D           7112112         Only 100 cm         1         D         N         D         D	580 f c	.2 D D	_ D D
T112119	c a a	D D D	D D D
7113 Promoters of performing arts, sports, and similar events	f	D	D
71132 Promoters of performing arts, sports, and			
Similar events without facilities	531 531	12.8 12.8	.9
7114 Agents and managers for artists, athletes, entertainers and other public figures	b	D	D
71141 Agents and managers for artists, athletes, entertainers and other public figures 26 D N D D T11410 Agents and managers for artists, athletes,	b	D	D
entertainers and other public figures         26         D         N         D         D           7115         Independent artists, writers, and performers         120         48 125         N         14 427         3 572	b 388	D 43.8	D 1.9
71151 Independent artists, writers, and performers	388	43.8	1.9
711510         Independent artists, writers, and performers         120         48 125         N         14 427         3 572           712         Museums, historical sites, and similar institutions         22         56 843         N         21 563         5 426	388 729	43.8 7.9	1.9
7121 Museums, historical sites, and similar institutions 22 56 843 N 21 563 5 426	729	7.9	_
71211 Museums	f f	D D	D D
	8 275	14.9	5.1
7131 Amusement parks and arcades	f	D	D
71311         Amusement and theme parks         1         D         N         D         D           713110         Amusement and theme parks         1         D         N         D         D	f	D D	D D
7139 Other amusement and recreation services 256 D N D D	i	D	D
713910 Golf courses and country clubs	1 446 1 446	10.2 10.2	.1 .1
71393 Marinas	51 51 4 997	38.8 38.8 11.8	- - 5.4
	4 997 4 997 C	11.8 11.8 D	5.4 5.4 D
7139409 Other fitness and recreational sports	4 872	11.6	5.4
	590	17.4	10.2
71395   Bowling centers	590	17.4	10.2
71395   Bowling centers			

[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]

	Data based on the 2002 Economic Census. For inform		January protocolors, c		oner, an		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>
	HENNEPIN—Con.  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	156	301 728	259 871	107 374	26 023	4 916	8.0	4.5
711	Performing arts, spectator sports, and related industries	78	125 004	112 234	40 927	11 301	1 554	3.1	.2
7111	Performing arts companies	61	95 898	83 990	39 303	10 900	1 405	2.9	.3
71111 711110	Theater companies and dinner theaters  Theater companies and dinner theaters	27 27	D D D	D D D	D D	D D	f	DDG	D D D D
7111101 7111102 71113	Opera companies	1 26	D D	D D	D D D	D D D	c f e	D D D	D
711130 7111301	Musical groups and artists  Musical groups and artists  Symphony orchestras and chamber music	22 22	Б	D	D	D	e	Ď	Б
7111301	organizationsOther music groups and artists	7 15	D D	D D	D D	D D	e b	D D	D D
71113	Promoters of performing arts, sports, and similar								
71132	events  Promoters of performing arts, sports, and	17	29 106	28 244	1 624	401	149	3.8	_ 
711320	similar events without facilities	13 13	D D	D D	D D	D D	c c	D D	D D
712	Museums, historical sites, and similar institutions	19	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	19	D	D	D	D	f	D	D
71211 712110	Museums	15 15	D D	D D	D D	D D	f	D D	D D
712110	Amusement, gambling, and recreation industries	59	D	D	D	D	h	D	D
7139	Other amusement and recreation services	59	D	D	D	D	h	D	D
71391 713910	Golf courses and country clubs	12 12	55 720 55 720	47 151 47 151	23 331 23 331	4 162 4 162	711 711	9.0 9.0	_
71394 713940	Fitness and recreational sports centers	27 27	44 716 44 716	35 288 35 288	18 358 18 358	4 310 4 310	1 651 1 651	14.9 14.9	16.7 16.7
7139409	Other fitness and recreational sports centers	27	44 716	35 288	18 358	4 310	1 651	14.9	16.7
71399 713990	All other amusement and recreation industries . All other amusement and recreation	20	D	D	D	D	е	D	D
7139908	industries	20	D D	D D	D D	D D	e e	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	433	675 040	N	304 021	68 600	7 745	10.7	1.4
711	Performing arts, spectator sports, and related industries	227	419 183	N	211 747	46 859	2 103	7.6	.9
7111	Performing arts companies	48	63 341	N	15 341	3 418	624	4.2	1.5
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	16 16	D D	N N	D D	D D	e	D D	D D
7111102 71113	Theater companies	15 29	10 388 D	N N	4 115 D	895 D	251 b	19.3 D	5.7 D
711130 7111309	Musical groups and artists	29 29	D D	N N	D D	D D	b b	D	D D
71119 711190 7111909	Other performing arts companies Other performing arts companies	3	D D	N N	D D	D D	C	D D	D D
7111909	Other performing arts companies (except circuses)	3	D	N	D	D	С	D	D
7112	Spectator sports	13	289 571	N	174 735	38 158	580	.2	_
71121 711211 7112112 7112119	Spectator sports Sports teams and clubs Baseball clubs Other professional sports teams and	13 5 1	289 571 D D	N N N	174 735 D D	38 158 D D	580 f c	.2 D D	D D
711219 7112191	clubs	3 6 4	D D D	N N N	D D D	D D D	c a a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	20	D	N	D	D	е	D	D
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	17 17	D D	N N	D D	D D	e e	D D	D D
7114	Agents and managers for artists, athletes, entertainers and other public figures	26	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	26	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	26	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	120	48 125	N	14 427	3 572	388	43.8	1.9
71151	Independent artists, writers, and performers	120 120	48 125 48 125	N N	14 427 14 427	3 572 3 572	388 388	43.8 43.8	1.9 1.9

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Аррении	b. Data based on the 2002 Economic Gensus. For miloth	ilation on com	protoction	, sampling error, nor	Tournpling error, ar			Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab-	Receipts/	5	Annual	First-quarter	Paid employees for pay period including	From admini-	nue—
		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>
	HENNEPIN—Con.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 712	Arts, entertainment, and recreation — Con.	0	D	N.	D	D	_	D	D
7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	3	D	N	J	D	b	D	D
	institutions	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	203	D	N	D	D	i	D	D
7131	Amusement parks and arcades	4	D	N	D	D	f	D	D
71311 713110	Amusement and theme parks Amusement and theme parks	1	D D	N N	D D	D D	f f	D D	D D
7139	Other amusement and recreation services	197	D	N	D	D	i	D	D
71391 713910 71393 713930 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports centers	22 22 9 9 113 113 9	36 976 36 976 7 638 7 638 127 584 127 584 D	N N N N N N N N N N N N N N N N N N N	15 201 15 201 1 741 1 741 52 908 52 908 D	2 840 2 840 287 287 13 394 13 394 D	735 735 51 51 3 346 3 346 c	12.1 12.1 38.8 38.8 10.6 10.6 D	.2 .2 - 1.4 1.4 D
71395 713950	Bowling centers	21 21	23 110 23 110	N N	6 812 6 812	1 844 1 844	590 590	17.4 17.4	10.2 10.2
71399 713990	Bowling centers	32	D	N	D	D	e	D	D
7139908	industries	32	D	N	D	D	е	D	D
	HOUSTON	20	D	N	D	D	С	D	D
	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
	HUBBARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	2 110	N	645	88	35	23.4	.4
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	92	66	31	5	2	57.6	9.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 018	N N	614	83	33	21.8	-
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	6	2 018 2 018	N N	614	83	33	21.8 21.8	_
7139	Other amusement and recreation services	0	2 010	, N	014	83	33	21.0	_
	ISANTI								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	2 469	N	621	97	44	26.0	19.4
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
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	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. For inform	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	id 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 admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ISANTI-Con.								
	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	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	ITASCA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	23 589	N	6 233	1 340	411	14.9	3.6
713	Amusement, gambling, and recreation industries	19	22 054	N	5 701	1 242	360	15.4	3.8
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	18	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	c c	D D	D D
7139409 71399	Other fitness and recreational sports centers	3 7	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	7	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	D	D	D	D	c	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
71399	All other amusement and recreation industries.	5	D	D	D	D	b	D	D
713990	All other amusement and recreation industries	5	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	JACKSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	997	N	157	11	11	79.3	6.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	413	320	77	9	6	64.9	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	584	N	80	2	5	89.6	10.4
	KANABEC								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 272	N	361	90	33	60.6	31.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	556	553	132	39	19	36.3	45.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	716	N	229	51	14	79.5	20.5

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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>
	KANDIYOHI								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	7 887	N	2 085	384	243	51.7	5.6
713	Amusement, gambling, and recreation industries	17	7 577	N	1 962	357	237	53.6	5.8
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	8 8 7	2 883 2 883 D	N N	681 681 D	139 139 D	84 84 b	81.3 81.3 D	15.3 15.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	·							
71	Arts, entertainment, and recreation	3	D	D	D	D	þ	D	D
71394 713940 7139409	Fitness and recreational sports centers	1 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	18	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
	KITTSON								
	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
	KOOCHICHING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	3 066	N	573	137	58	87.0	4.2
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
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 873	853	300	56	29	82.0	3.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 193	N	273	81	29	94.7	5.3
	LAC QUI PARLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	756	N	192	33	21	52.8	9.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	756	N	192	33	21	52.8	9.0

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	5. Data based on the 2002 Economic Gensus. For miloth			,,					of receipts/
NAICS code	Geographic area, tax status, and kind of business						Paid employees for pay period	From	nue
		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>
	LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	3 092	N	929	139	88	10.0	5.6
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
71212 712120	Historical sites	2 2	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	2	D	D	D	D	b	D	D
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
71212 712120	Historical sites	2 2	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	7	D	N	D	D	b	D	D
	LAKE OF THE WOODS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 652	N	361	67	20	27.4	15.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	115	110	39	9	3	-	57.4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 537	N	322	58	17	29.5	12.6
	LE SUEUR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	7 102	N	1 285	235	96	41.8	37.4
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	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	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
	LINCOLN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	590	N	149	17	5	61.5	-
	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	3	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]

							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>
	LYON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	3 145	N	863	135	50	77.4	9.7
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
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  ESTABLISHMENTS SUBJECT TO	6	1 572	1 177	540	81	23	62.9	19.4
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 573	N	323	54	27	91.8	-
	MCLEOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	6 647	N	1 658	276	139	64.0	9.7
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	1 823 1 823	N N	541 541	108 108	78 78	67.3 67.3	32.7 32.7
7139409	Other fitness and recreational sports centers	5	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	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 6 5	1 823 1 823 D	N N	541 541 D	108 108 D	78 78 b	67.3 67.3 D	32.7 32.7 D
	MAHNOMEN			N	D	D		D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	MARSHALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	142	N	47	-	-	-	28.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	142	138	47	-	-	-	28.9
	MARTIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	2 629	N	939	217	89	8.6	5.8
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	4	1 307	1 005	429	103	16	-	9.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 322	N	510	114	73	17.2	2.6
	se footnotes at and of table	• '	. 022		510				

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MILLE LACS   ALL ESTABLISHMENTS   Take the fairment, and recreation   19   8 954   N   3 222   502   11	From   administrative	Estimated 5 5 5 5 5 7 4 4 5 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	3 86.9 3 95.7 7 62.4 5 D	8 7 4 4 5
Arts, entertainment, and recreation   9   1 965   N   430   89   ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX   Arts, entertainment, and recreation   4   697   298   131   21   ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX   Arts, entertainment, and recreation   5   1 268   N   299   68   Arts, entertainment, and recreation   19   8 954   N   3 222   502   11   11   12   13   14   14   15   15   15   15   15   15	3 86.9 3 95.7 7 62.4 5 D	8 7 4 4 5
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3 86.9 3 95.7 7 62.4 5 D	8 7 4 4 5
FEDERAL INCOME TAX	95.7 7 62.4 C D	7 4 1 5
ESTABLISHMENTS SUBJECT TO   FEDERAL INCOME TAX     Arts, entertainment, and recreation	95.7 7 62.4 C D	7 4 1 5
FEDERAL INCOME TAX	7 <b>62.4</b> e D	<b>1</b> 5
MILLE LACS	7 <b>62.4</b> e D	<b>1</b> 5
### ALL ESTABLISHMENTS  71	D D	
Arts, entertainment, and recreation	D D	
Amusement, gambling, and recreation industries	D D	
Other amusement and recreation services	D	
## ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71		
FEDERAL INCOME TAX	59.8	
ESTABLISHMENTS SUBJECT TO   FEDERAL INCOME TAX   Tark, entertainment, and recreation industries   14	59.8	
### FEDERAL INCOME TAX  71		3 11
713         Amusement, gambling, and recreation industries         14         6 613         N         2 806         412         13           7139         Other amusement and recreation services		
N   2 806   412   113   114   115	63.3	3
MORRISON         ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation	63.3	3
ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation       18       3 658       N       812       149       9         713       Amusement, gambling, and recreation industries       11       2 737       N       550       96       96         7139       Other amusement and recreation services       10       D       N       D       D       D         ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX         71       Arts, entertainment, and recreation       9       901       763       270       59       59         ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX         71       Arts, entertainment, and recreation       9       2 757       N       542       90       50         713       Amusement, gambling, and recreation industries       7       D       N       D       D         7139       Other amusement and recreation services       6       D       N       D       D         MOWER       ALL ESTABLISHMENTS	63.3	3 3
71         Arts, entertainment, and recreation		
713         Amusement, gambling, and recreation industries         11         2 737         N         550         96         4           7139         Other amusement and recreation services         10         D         N         D         D           ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX           71         Arts, entertainment, and recreation         9         901         763         270         59         2           ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX         9         2 757         N         542         90         3           713         Amusement, gambling, and recreation industries         7         D         N         D         D           7139         Other amusement and recreation services         6         D         N         D         D           MOWER         ALL ESTABLISHMENTS         ALL ESTABLISHMENTS         ALL ESTABLISHMENTS         ALL ESTABLISHMENTS		
7139 Other amusement and recreation services	63.2	2 1
## FESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71	83.7	7 1
FEDERAL INCOME TAX         71       Arts, entertainment, and recreation	D	)
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71		
FEDERAL INCOME TAX           71         Arts, entertainment, and recreation	7 -	- 5
713 Amusement, gambling, and recreation industries		
7139 Other amusement and recreation services 6 D N D D  MOWER  ALL ESTABLISHMENTS	83.8	3
MOWER  ALL ESTABLISHMENTS	D	)
ALL ESTABLISHMENTS	D	
74   Anto contradiction and contradiction   44   4 000   11   1   1   1   1   1   1   1		
71 Arts, entertainment, and recreation	20.5	5
713 Amusement, gambling, and recreation industries 9 3 687 N 1 336 248	27.3	3
7139 Other amusement and recreation services	27.3	3
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		
71 Arts, entertainment, and recreation	D	)
713 Amusement, gambling, and recreation industries 2 D D D D	D D	
7139 Other amusement and recreation services 2 D D D D	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		
71 Arts, entertainment, and recreation		,

[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	<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>
	MURRAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	409	N	80	16	9	21.0	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	302	295	65	11	3	_	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	107	N	15	5	6	80.4	_
	NICOLLET								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	5 245	N	2 015	436	82	13.8	13.5
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
71399 713990	All other amusement and recreation industries . All other amusement and recreation	3	D	N	D	D	b	D	D
710000	industries	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	456	215	90	22	12	61.8	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	4 789	N	1 925	414	70	9.2	14.8
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
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	3	D D	N N	D D	D D	b b	D D	D D
	NOBLES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	1 882	1 211	517	78	31	100.0	_
7139	Other amusement and recreation services	4	1 882	1 211	517	78	31	100.0	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	NORMAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	278	N	63	8	5	64.4	6.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	278	N	63	8	5	64.4	6.1

[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]

							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>
	OLMSTED								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	46	27 693	N	7 895	1 781	659	17.2	3.6
711	Performing arts, spectator sports, and related		_		_	_		_	_
7444	industries	16	D	N N	D	D	b	D	D
7111	Performing arts companies	9	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
71211	Museums	2	D	Ņ	D	₽	b	D	D
712110 713	Museums	2 27	D 20 257	N N	D 6 575	D 1 468	577	D 16.3	D 4.5
713	Amusement, gambling, and recreation industries  Other amusement and recreation services	26	20 257 D	N N	0 5/5 D	D 1 408	5// f	16.3 D	4.5 D
71394	Fitness and recreational sports centers	11	11 405	N N	3 625	870	364	16.4	1.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	11	11 405	Ň	3 625	870	364	16.4	1.7
7100-100	centers	10	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related								_
7111	industries	8	D D	D D	D D	D D	b b	D D	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	2	D	D	D	D	b	D	D
712110 713	Museums	2	D D	D D	D D	D D	b c	D D	D D
7139	Other amusement and recreation services	6	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	21	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	10 10	D D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	9	9 326	N N	3 273	777	339	5.4	2.1
	OTTER TAIL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	10 896	N	2 789	535	297	58.1	4.1
713	Amusement, gambling, and recreation industries	25	9 364	N 	2 404	462	276	66.8	1.7
7139	Other amusement and recreation services	23	D 4 240	N	D 007	D 221	e 170	D 61.3	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	7 7	4 240 4 240	N N	927 927	231 231	178 178	61.3 61.3	1.8 1.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	6	D	N	D	D	С	D	D
71	Arts, entertainment, and recreation	12	5 869	3 865	1 477	327	183	58.9	_
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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	D D	D D	D D	c	D D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	5 027	N	1 312	208	114	57.1	8.8
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	l N	D	D	c	D	D

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- тррепак і	D. Data based on the 2002 Economic Census. For inform	audir dir domia	proteotion,	Sampling Circl, No.	loampling orror, ar	la dell'illione, ecc	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>
	PENNINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 290	N	341	78	31	42.5	3.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	281	211	93	25	9	_	15.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 009	N	248	53	22	54.3	-
	PINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	6 797	N	1 112	207	52	14.3	-
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	1	D	N	D	D	a	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	1	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	3	433	287	187	28	17	49.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	6 364	N	925	179	35	11.9	_
711	Performing arts, spectator sports, and related								
7115	Independent artists, writers, and performers	2	D D	N N	D D	D D	a a	D D	D D
71151	Independent artists, writers, and performers	1	D	N	D	D	a	D	D
711510	Independent artists, writers, and performers .	1	D	N	D	D	a	D	D
	PIPESTONE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	568	N	169	51	26	41.9	26.2
	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	2	D	N	D	D	b	D	D
	POLK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 275	N	616	127	44	78.0	-
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	4	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

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	Арреник	5. Data based on the 2002 Economic Ochsus. 1 of inform	nation on com	dentiality protection	, sampling error, nor	isamping error, ar	ia acimiliono, sec	note at end of tak	,iej	
POPE	NAICS									
ALL ESTABLISHMENTS Ats., entertainment, and necessifion		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>
Aria, entertainment, and recreation		РОРЕ								
Part		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	7	1 137	N	421	34	9	89.6	_
### RATES SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation  ### ALL ESTABLISHMENTS  ***THE ARTS, entertainment, and recreation  ### Arts, entertainment, and recreation recreation  ###										
PEDERAL INCOME TAX	71	Arts, entertainment, and recreation	4	673	620	232	34	9	82.5	-
### RAMSEY  ### Arts, entertainment, and recreation										
### Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	3	464	N	189	-	-	100.0	-
Performing ants, speciators sports, and related interested in the special sports sports and series in the special sports area and change made in the special sports area and series in the special sports area and series in the special sports area and series in the sports and series in the sports and series in the sports area and series in the sports are sports area and series in the sports are s		RAMSEY								
Performing arts, speciator sports, and related industries.		ALL ESTABLISHMENTS								
industries   161 Sez   N   83 197   16 837   1707   2.7   5.7	71	Arts, entertainment, and recreation	232	351 953	N	130 397	33 619	5 164	9.9	8.8
Title	711	Performing arts, spectator sports, and related industries	82	161 952	N	63 197	16 837	1 707	2.7	.5
Title		Performing arts companies	24	D	N	D	D	е	D	
Musical groups and arises   9	711110	Theater companies and dinner theaters	14	10 731	N	2 997	778		_	.6 .6
Tilijon   Symphory corbests and chamber music organizations	71113	Musical groups and artists	9	D	N	D	D	С	D	D
Title		Symphony orchestras and chamber music								
Title   Speciator gords	7112									
Tilizition	71121	Spectator sports	2							
events		Other professional sports teams and							_	
Similar events with facilities	7113	Promoters of performing arts, sports, and similar events	13	D	N	D	D	f	D	D
Promoters of performing arts, sports, and similar events with facilities	71131	Promoters of performing arts, sports, and			N.				5	
Tilis	711310	Promoters of performing arts, sports, and								
Tiliston   Independent artists, writers, and performers   40	7115									
Museums, historical sites, and similar institutions		Independent artists, writers, and performers								
Institutions	712	Museums, historical sites, and similar institutions	15	64 661	N	31 105	9 176	1 150	.3	.7
Tilizaria   Historical sites	7121		15	64 661	N	31 105	9 176	1 150	.3	.7
Trigonal   Historical sites   Figure	712110	Museums	10	61 087	l N	29 620	8 830	1 069	.2 .2	.7 .7
Triagraph   Tria										_ _
713290   Other gambling industries   14   31 973   N   4 893   1 234   217   10.3   73.9     7132902   Other gambling industries   14   31 973   N   4 893   1 234   217   10.3   73.9     7132902   Lottery, birgo, bookie, and other betting operation   14   31 973   N   4 893   1 234   217   10.3   73.9     7139   Other amusement and recreation services   115   91 112   N   30 790   6 266   2 038   28.8   5.5     71391   Golf courses and country clubs   14   28 028   N   11 511   1 763   391   13.4   7.7     713910   Golf courses and country clubs   14   28 028   N   11 511   1 763   391   13.4   7.7     71394   Fitness and recreational sports centers   53   36 952   N   13 712   3 252   1 219   25.2   4.7     7139409   Titless and recreational sports centers   53   36 952   N   13 712   3 252   1 219   25.2   4.7     7139409   Other fitness and recreational sports centers   51   D   N   D   D   G   D   D     71395   Bowling centers   10   9 881   N   2 853   794   250   34.6   7.7     713950   All other amusement and recreation industries   36   D   N   D   D   C   D   D     713990   All other amusement and recreation industries   36   D   N   D   D   C   D   D     713990   Concession operators of amusement and recreation industries   36   D   N   D   D   C   D   D     713990   Concession operators of amusement and recreation industries   36   D   N   D   D   C   D   D     713990   All other musement and recreation industries   36   D   N   D   D   C   D   D     713990   Concession operators of amusement and recreation industries   36   D   N   D   D   C   D   D     713990   All other musement and recreation industries   36   D   N   D   D   C   D   D     713990   All other musement and recreation industries   36   D   N   D   D   C   D   D     713990   Concession operators of amusement and recreation industries   36   D   N   D   D   C   D   D     713990   All other musement and recreation industries   36   D   N   D   D   C   D   D     713990   All other amusement   36   D   N   D   D   C   D   D   D   D   D	713	Amusement, gambling, and recreation industries	135	125 340	N	36 095	7 606	2 307	24.1	23.5
Other gambling industries   14   31 973   N   4 893   1 234   217   10.3   73.9	7132	Gambling industries	14	31 973	N	4 893	1 234	217	10.3	73.9
Lottery, bingo, bookie, and other betting operation		Other gambling industries				4 893 4 893				73.9 73.9
Tiggraphic   Golf courses and country clubs	7132902	Lottery, bingo, bookie, and other betting	14		N	4 893	1 234	217		
Triagrage   Tria	7139	Other amusement and recreation services	115	91 112	N	30 790	6 266	2 038	28.8	5.5
Titless and recreational sports centers		Golf courses and country clubs		28 028 28 028						
Centers	71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	53	36 952	l N	13 712	3 252	1 219	25.2	4.7
713950   Bowling centers	7139409	Other fitness and recreational sports centers	51	D	N	D	D	q	D	D
T13990	713950	Bowling centers	10	9 881	l N	2 853	794	250	34.6	.7 .7
7139902   Concession operators of amusement devices and rides		All other amusement and recreation								
7139908 All other miscellaneous amusement and All other miscellaneous		Concession operators of amusement devices and rides								
	7139908	All other miscellaneous amusement and	24	D	l N	D D	D	С	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>
	RAMSEY—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	61	131 496	118 431	55 045	14 430	2 270	8.2	1.6
711	Performing arts, spectator sports, and related industries	24	33 962	37 619	13 707	3 199	620	.2	.2
7111	Performing arts companies	18	D	D	D	D .00	e	. <u>.                                   </u>	. <u>.                                   </u>
71111	Theater companies and dinner theaters	11	D D	D D	D	D D	c	D	D
711110 7111102 71113	Theater companies and dinner theaters	11 10 7	D	D D	D D D	D D	c b c	D D D	D D D
711130 7111301	Musical groups and artists	7 7	Б	р	Ď	Ď	c	Ď	D
7111001	organizations	2	D	D	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	6	D	D	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	D	D	D		D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	D	D	D	e e	D	D
	Sittinal events with facilities	2				Ь	6	Б	D
712	Museums, historical sites, and similar institutions	15	64 661	57 869	31 105	9 176	1 150	.3	.7
7121	Museums, historical sites, and similar institutions	15	64 661	57 869	31 105	9 176	1 150	.3	.7
71211 712110	Museums	10 10	61 087 61 087	54 443 54 443	29 620 29 620	8 830 8 830	1 069 1 069	.2 .2	.7 .7
71212 71212 712120	Historical sites Historical sites	5	3 574 3 574	3 426 3 426	1 485 1 485	346 346	81 81	2.0 2.0	., - -
713	Amusement, gambling, and recreation industries	22	32 873	22 943	10 233	2 055	500	32.1	5.0
7139	Other amusement and recreation services	22	32 873	22 943	10 233	2 055	500	32.1	5.0
71391	Golf courses and country clubs	4	17 108	16 544	7 383	1 334	261	-	-
713910 71394	Golf courses and country clubs  Fitness and recreational sports centers	4 7	17 108 8 093	16 544 4 465	7 383 2 302	1 334 593	261 185	- 43.6	_ 14.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	8 093	4 465	2 302	593	185	43.6	14.7
71399 713990	centers	7 11	8 093 7 672	4 465 1 934	2 302 548	593 128	185 54	43.6 91.7	14.7 5.9
7139908	industries	11	7 672	1 934	548	128	54	91.7	5.9
	recreation services	11	7 672	1 934	548	128	54	91.7	5.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	171	220 457	N	75 352	19 189	2 894	10.9	13.0
711	Performing arts, spectator sports, and related industries	58	127 990	N	49 490	13 638	1 087	3.4	.6
7111	Performing arts companies	6	D	N N	D	D	b	D	.o D
71111	Theater companies and dinner theaters	3	D	N	D	D	b	D	D
711110	Theater companies and dinner theaters	3	D	N	D	D	b	D	D
7112	Spectator sports	2	D	N N	D	D	e	D	D
71121 711211 7112119	Spectator sports	2 2	D D	N N	D D	D D	e e	D D	D D
7113	Promoters of performing arts, sports, and similar	1	D	N	D	D	е	D	D
	events	7	D	N	D	D	f	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	f	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	f	D	D
7115	Independent artists, writers, and performers	40	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	40 40	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	113	92 467	N	25 862	5 551	1 807	21.3	30.1
7132	Gambling industries	14	31 973	N	4 893	1 234	217	10.3	73.9
71329 713290	Other gambling industries	14 14	31 973 31 973	N	4 893 4 893	1 234 1 234	217 217	10.3	73.9 73.9
, 1069U	Lottery, bingo, bookie, and other betting	14	31 9/3	N	4 893	1 234	21/	10.3	73.9

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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 administrative records1	Estimated <sup>2</sup>
	RAMSEY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con.  Amusement, gambling, and recreation industries— Con.								
7139 71391	Other amusement and recreation services	93 10	58 239 10 920	N N	20 557 4 128	4 211 429	1 538	26.9 34.3	5.7 19.8
713910 71394 713940	Golf courses and country clubs	10 10 46 46	10 920 10 920 28 859 28 859	N N N	4 128 4 128 11 410 11 410	429 429 2 659 2 659	130 130 1 034 1 034	34.3 34.3 20.0 20.0	19.6 19.8 1.9 1.9
7139409 71395	Other fitness and recreational sports centers	44 10	D 9 881	N N	D 2 853	D 794	f 250	D 34.6	D .7
713950 71399	Bowling centers	10 25	9 881 D	N N	2 853 D	794 D	250 c	34.6 D	.7 D
713990	All other amusement and recreation industries	25	D	N	D	D	С	D	D
7139902	Concession operators of amusement devices and rides	9	3 651	N	1 020	78	49	18.2	.4
7139908	All other miscellaneous amusement and recreation services	13	D	N	D	D	b	D	D
	RED LAKE								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	N	D	D	а	D	D
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	REDWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 537	N	560	97	34	56.9	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	763	684	325	56	26	31.1	-
71	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	4	774	N.	235	44	8	82.3	
/1	Arts, entertainment, and recreation  RENVILLE	4	774	N	235	41	•	02.3	_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 062	N	349	67	17	84.6	3.6
	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	4	D	N	D	D	а	D	D
	NICE								
	ALL ESTABLISHMENTS								
<b>71</b> 713	Arts, entertainment, and recreation	<b>20</b> 12	<b>7 365</b>	<b>N</b> N	3 033 D	<b>562</b>	<b>209</b>	<b>37.5</b> D	<b>2.2</b> D
7139	Other amusement and recreation services	12	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	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	13	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	9	D	N	l D	D	l c	D D	D

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Аррепих	D. Data based on the 2002 Economic Gensus. 1 of inform	nation on com	deritiality protection	, sampling error, no		ia acimiliono, occ	note at end or tal	piel	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	E-A-b	Descriptor/		A	First sured as	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>
	ROCK	(Humber)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(Humber)	records	LStimated
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	805	N	172	26	10	68.0	_
	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
	ROSEAU								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	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	8	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
	ST. LOUIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	110	40 353	N	10 202	2 208	748	48.9	16.3
711	Performing arts, spectator sports, and related industries	19	D	N	D	D	С	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	14	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	77	29 512	N	6 592	1 389	569	58.1	16.6
7139	Other amusement and recreation services	72	27 136	N	6 259	1 291	520	58.7	14.3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	19 19	4 966 4 966	N N	1 128 1 128	283 283	146 146	60.0 60.0	19.2 19.2
7139409	Other fitness and recreational sports centers	18	D	N	D	D	c	D	D
71395 713950	Bowling centers	10 10	D D	N N	D D	D D	C C	D D	D D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	21	D	N	D	D	С	D	D
7139908	industries All other miscellaneous amusement and	21	D D	N N	D D	D D	C	D D	D D
	recreation services  ESTABLISHMENTS EXEMPT FROM	15	D	N		D	b		D
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	44	21 812	14 801	5 501	1 193	358	57.5	13.4
71 711	Performing arts, spectator sports, and related	44	21 012	14 601	5 501	1 193	358	57.5	13.4
	industries	8	D	D	D	D	b .	D	D
7111	Performing arts companies	5	D D	D	D	D D	b	D D	D D
712 7121	Museums, historical sites, and similar institutions	13					b		
	institutions	13	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	23	D	D	D	D	С	D	D
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	23 6	D 2 202	D 889	D 459	D 128	53	D 92.1	D 7.9
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	2 202 2 202 2 202	889 889	459 459 459	128	53	92.1 92.1 92.1	7.9 7.9 7.9
71399 713990	All other amusement and recreation industries . All other amusement and recreation	10	D D	D	D 459	D	b	92.1 D	7.9 D
7139908	industries	10	D	D	D	D	b	D	D
	recreation services	10	D	l D	l D	D	l b	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>
	ST. LOUIS—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	66	18 541	N	4 701	1 015	390	38.7	19.7
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	54	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	49	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	2 764 2 764	N N	669 669	155 155	93 93	34.6 34.6	28.2 28.2
71395	centers	12 10 10	D D D	N N	D D D	D D D	b c	D D D	D D D
713950 71399 713990	Bowling centers All other amusement and recreation industries. All other amusement and recreation industries.	11	ם	N N	ם	D D	c b	D D	D D
	SCOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	53	146 548	N	42 689	9 679	1 962	4.3	35.7
711	Performing arts, spectator sports, and related					-			
7112	industries	17 5	D D	N N	D D	D D	f f	D D	D D
71121	Spectator sports	5	D	N N	D	D	f	D	D
711212	Racetracks	3	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	4	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	33	D	N	D	D	g	D	D
7131	Amusement parks and arcades	2	D	N	D	D	е	D	D
71311 713110	Amusement and theme parks  Amusement and theme parks	2 2	D D	N N	D D	D D	e e	D D	D D
7132	Gambling industries	2	D	N	D	D	е	D	D
71329 713290	Other gambling industries	2 2	D D	N N	D D	D D	e e	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	2	D	N	D	D	e	D	D
7139	Other amusement and recreation services	29	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	6	10 069 10 069	N N	3 650 3 650	575 575	163 163	11.3 11.3	-
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	12 12	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	12	D	N	D	D	c	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	8	D D	N N	D D	D D	b b	D D	D D
7139908	All other miscellaneous amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	1 323	1 331	539	290	57	24.4	7.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	45	145 225	N	42 150	9 389	1 905	4.1	35.9
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	f	D	D
7112	Spectator sports	5	D	N	D	D	f	D	D
71121 711212	Spectator sports	5 3	D D	N N	D D	D D	f f	D D	D D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D

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Appendix	D. Data based on the 2002 Economic Census. For inform	lation on confide	ntiality protection, sa	ampling error, non	sampling error, an	a definitions, see	note at end of tab		of receipts/
NAICC							Paid employees for		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>
	SCOTT—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	30	D	N	D	D	g	D	D
7131 71311	Amusement parks and arcades	2 2	D D	N N	D D	D D	e e	D D	D D
713110	Amusement and theme parks	2	Б	Ň	Ď	D	e	Ď	D
7132	Gambling industries	2	D	N	D	D	е	D	D
71329 713290 7132902	Other gambling industries	2 2 2	D D	N N N	D D	D D	e e e	D D	D D
7139	operation  Other amusement and recreation services	26	D	N	D	D	e e	D	D
71391	Golf courses and country clubs	6	10 069	N N	3 650	575	163	11.3	_
713910 71394 713940 7139409	Golf courses and country clubs	6 10 10	10 069 D D	N N N	3 650 D D	575 D D	163 b b	11.3 D D	D D
71399	centers	10 7	D	N N	D D	D D	b b	D D	D D
713990	All other amusement and recreation industries	7	D	N N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	7	D	N	D	D	b	D	D
	SHERBURNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	15 504	N	3 087	621	236	76.8	2.8
713	Amusement, gambling, and recreation industries	23	14 321	N	2 521	510	201	81.3	3.1
7139	Other amusement and recreation services	22	D	N N	D	D	C 70	D	D
71394 713940 7139409	Fitness and recreational sports centers	7 7 7	2 528 2 528 2 528	N N N	889 889 889	159 159 159	73 73 73	69.5 69.5	_ _ 
71399 713990	All other amusement and recreation industries . All other amusement and recreation	12	D	N	D	D	С	D	D
7139908	industries	12 10	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	b	D	D
713	Amusement, gambling, and recreation industries	7	D	D	D	D	b	D	D
7139	Other amusement and recreation services	7	D	D	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	5	D	D	D	D	b	D	D
7139908	industries	5	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	18	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6	D D	N N	D D	D D	b b	D D	D D
	centers	6	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
-	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX			.		5		_	
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

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							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>
	STEARNS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	95	33 993	N	10 964	2 407	1 103	31.6	5.9
		93	33 993	N	10 304	2 407	1 103	31.0	3.5
711	Performing arts, spectator sports, and related industries	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	78	D	N	D	D	g	D	D
7139	Other amusement and recreation services	76	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	14 14	D D	N N	D D	D D	c	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	35 35	D	N N	D	0 0	e e	D	D
7139409	Other fitness and recreational sports centers	33	D	N	D	D	e	D	D
71395 713950	Bowling centers  Bowling centers	10 10	4 150 4 150	N N	1 270 1 270	336 336	158 158	24.5 24.5	10.4 10.4
71399 713990	All other amusement and recreation industries . All other amusement and recreation	15	D	Ñ	Ď	D	b	D	D
7139905	industries	15	D	N	D	D	b	D	D
	(except slot machine operation)	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	6 496	5 677	2 088	437	194	32.7	15.3
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	18	D	D	D	D	С	D	D
7139	Other amusement and recreation services	18	D	D	D	D	С	D	D
71394	Fitness and recreational sports centers	9	D D	D	D.	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	9	D	D D	D D	D D	C	D D	D D
	centers	9	В	D		D	С		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	69	27 497	N	8 876	1 970	909	31.3	3.7
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	60	D	N	D	D	f	D	D
7139	Other amusement and recreation services	58	D	N.	D	D	· f	D	D
71394	Fitness and recreational sports centers	26	D	 N	D	D	e	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	26	D	N	D	D	e	D	D
71395	centers	24 10	D 4 150	N N	D 1 270	D 336	e 158	D 24.5	D 10.4
713950 71399	All other amusement and recreation industries .	10 9	4 150 D	N N	1 270 D	336 D	158 b	24.5 D	10.4 D
713990	All other amusement and recreation industries	9	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	3	D	N	D	D	b	D	D
	STEELE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	5 913	N	980	206	120	28.3	18.7
713	Amusement, gambling, and recreation industries	10	5 510	N	890	177	106	30.3	18.0
7139	Other amusement and recreation services	10	5 510	N	890	177	106	30.3	18.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	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	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	iation on conin	dentiality protection,	sampling error, no	risampling error, ar	la delimitoris, see	liote at end of tal		
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments	Receipts/ revenue	Expenses	Annual	First-quarter payroll	employees for pay period including March 12	From admini- strative	
		(number)	(\$1,000)	(\$1,000)	payroll (\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	STEVENS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	576	N	183	43	11	50.2	32.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	SWIFT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 312	N	344	56	53	41.5	11.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	437	255	79	17	7	35.9	33.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	875	N	265	39	46	44.2	-
	TODD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	1 929	N	363	83	38	71.2	16.4
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	4	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
	TRAVERSE								
	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
	WABASHA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	19	D	N	D	D	b	D	D
7139	Other amusement and recreation services	18	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	19	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	18	4 285	N	1 043	288	88	55.5	9.7
7139	Other amusement and recreation services	17	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		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>
	WADENA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 411	N	530	85	26	3.6	14.9
	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	а	D	D
	WASECA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 579	N	646	128	49	59.9	.1
713	Amusement, gambling, and recreation industries	9	3 031	N	460	90	41	70.8	.1
7139	Other amusement and recreation services	9	3 031	N	460	90	41	70.8	.1
	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	2	D	D	D	D	a	D	D
7139	Other amusement and recreation services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	WASHINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	108	67 349	N	21 740	5 182	1 747	26.3	6.0
711	Performing arts, spectator sports, and related industries	20	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	84	61 421	N	19 340	4 615	1 660	27.5	4.8
7139	Other amusement and recreation services	80	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	13 13	17 794 17 794	N N	6 525 6 525	1 049 1 049	207 207	17.5 17.5	-
71393 713930	Marinas	11 11	9 418 9 418	N N	2 931 2 931	616 616	120 120	2.5 2.5	2.0 2.0
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	35 35	19 701 19 701	N N	5 113 5 113	1 170 1 170	631 631	45.1 45.1	8.6 8.6
71399	centers	33 15	D D	N N	D D	D D	f c	D D	D D
713990 7139908	All other amusement and recreation industries	15	D	N	D	D	С	D	D
	recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	27	16 887	10 664	4 311	739	237	46.2	7.6
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	C .	D	D
71391 713910	Golf courses and country clubs	3	D D	D D	D D	D D	b b	D D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6 6	4 966 4 966	1 056 1 056	442 442	99 99	70 70	95.0 95.0	5.0 5.0
7139409	centers	6 8	4 966 D	1 056 D	442 D	99 D	70 b	95.0 D	5.0 D
713990	All other amusement and recreation industries	8	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	8	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]

							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>
	WASHINGTON-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	81	50 462	N	17 429	4 443	1 510	19.6	5.4
711	Performing arts, spectator sports, and related industries	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	67	D	N	D	D	g	D	D
7139	Other amusement and recreation services	63	D	N	D	D	g	D	D
71391	Golf courses and country clubs	10	D D	N	D D	D D	С	D D	D
713910 71393 713930	Golf courses and country clubs	10 11 11	9 418 9 418	N N	2 931 2 931	616 616	120 120	2.5 2.5	D 2.0 2.0
71394 713940	Marinas  Fitness and recreational sports centers  Fitness and recreational sports centers	29 29	14 735 14 735	N N N	4 671 4 671	1 071 1 071	561 561	28.2 28.2 28.2	9.8 9.8
7139409	Other fitness and recreational sports centers	29	D D	N	4 6/1 D	D D	f	20.2 D	9.6 D
	WATONWAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	693	N	390	65	24	6.9	-
	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
	WILKIN								
	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
	WINONA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	10 713	N	3 077	635	288	40.4	9.2
713	Amusement, gambling, and recreation industries	25	10 329	N	2 949	609	277	41.4	9.5
7139	Other amusement and recreation services	24	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	2 137 2 137	N N	863 863	195 195	137 137	48.6 48.6	2.1 2.1
71399 713990	All other amusement and recreation industries . All other amusement and recreation	5	D	N	D	D	b	D	D
	industries	5	D	N	D	D	b	D	D
71	FEDERAL INCOME TAX	9	3 008	2 581	1 057	209	110	43.2	10.0
713	Arts, entertainment, and recreation	6	2 624	2 297	929	183	119 108	<b>43.2</b> 47.4	<b>10.8</b> 12.4
7139	Other amusement and recreation services	6	2 624	2 297	929	183	108	47.4	12.4
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	19	7 705	N	2 020	426	169	39.3	8.5
713	Amusement, gambling, and recreation industries	19	7 705	N N	2 020	426	169	39.3	8.5
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
71399	All other amusement and recreation industries .	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	b	D	D

[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-	Receipts/	_	Annual	First-quarter	employees for pay period including	From 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>
	WRIGHT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	42	15 182	N	4 837	921	422	34.4	22.2
713	Amusement, gambling, and recreation industries	34	14 753	N	4 719	891	412	33.7	22.0
7139	Other amusement and recreation services	33	D	N	D	D	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	11 11 11 11	D D 4 148 4 148	N N N N	D D 1 394 1 394	D D 331 331	c c 165 165	D D 26.1 26.1	D D 37.4 37.4
71395 713950	centers	10 5 5	D 3 140 3 140	N N N	D 837 837	D 203 203	81 81	D 16.6 16.6	D 44.6 44.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	534	424	148	45	32	-	56.4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	34	14 648	N	4 689	876	390	35.7	21.0
713	Amusement, gambling, and recreation industries	30	D	N	D	D	е	D	D
7139	Other amusement and recreation services	29	D	N	D	D	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	10 10 10 10	D D D	N N N N	D D D	D D D	c c c	D D D	D D D
71395 713950	centers Bowling centers Bowling centers	9 5 5	D 3 140 3 140	N N N	D 837 837	D 203 203	81 81	D 16.6 16.6	D 44.6 44.6
	YELLOW MEDICINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	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	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	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 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]

	D. Data based on the 2002 Economic Census. For inform				,,,			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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	AFTON								
	ALL FOTABLICUMENTO								
71	ALL ESTABLISHMENTS	5	D	N	D	D	b	D	D
<b>71</b> 713	Arts, entertainment, and recreation	4	3 249	<b>N</b> N	1 186	229	51	3.0	_
7139	Other amusement and recreation services	4	3 249	N	1 186	229	51	3.0	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
71 713	Amusement, gambling, and recreation industries	4	3 249	N	1 186	229	51	3.0	_
7139	Other amusement and recreation services	4	3 249	N	1 186	229	51	3.0	_
	ALBERT LEA		0 2.10		. 195	220		0.0	
74	ALL ESTABLISHMENTS		0.700			4.5		40.4	
<b>71</b>	Arts, entertainment, and recreation	8 4	2 768	N	<b>748</b>	142	52	49.4	1
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	4 4	D D	N N	D D	D D	b b	D D	D D
7139	ESTABLISHMENTS EXEMPT FROM	4		IN	D	D	b	D	J
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
, ,	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1		b		J	<b>b</b>	J	, ,
71	Arts, entertainment, and recreation	4	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
	ALBERTVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		-						
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ALEXANDRIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	4 679	N	1 290	290	101	34.1	1.0
713	Amusement, gambling, and recreation industries	10	3 313	N	1 074	247	84	44.3	1.4
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	7	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	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ANDOVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	a	D	D
7139	Other amusement and recreation services	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
713	Amusement, gambling, and recreation industries	2	D	N	D	D	a	D	D
7139	Other amusement and recreation services	2	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	lation on confid	dentiality protection,	sampling error, not	nsampling error, ar	ia delinitions, see	note at end of tar	Diej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oode		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>
	ANNANDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	849	N	272	41	22	94.7	-
	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	2	D	N	D	D	b	D	D
	ANOKA								
	ALL FOTA PLICUMENTO								
71	ALL ESTABLISHMENTS	7	9 797	, n	907	229	64	6.5	
<b>71</b> 713	Arts, entertainment, and recreation	4	9 /9/ D	N N	D 907	229 D	<b>64</b>	<b>0.5</b>	_ 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	ŭ	5						J
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N N	D	D	b	D	D
	APPLETON								
	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
	APPLE VALLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	a	D	D
7139	Other amusement and recreation services	4	D	D	D	D	а	D	D
71394	Fitness and recreational sports centers	1	D D	D	D	D	a	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	1	D	D D	D D	D D	a a	D D	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	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	l N	D	D	С	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	dentiality protection	sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tat	olej	
NAICS							Paid employees for		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>
	ARDEN HILLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N N	D	D	b	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	5	D	N N	D	D	b	D	D
	AUSTIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BAXTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 366	N	971	193	67	52.5	_
713	Amusement, gambling, and recreation industries	6	3 366	N	971	193	67	52.5	_
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	3 366	N	971	193	67	52.5	-
713	Amusement, gambling, and recreation industries	6	3 366	N	971	193	67	52.5	_
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	BAYPORT								
	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
	BECKER								
	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
	BELLE PLAINE								
	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	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	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	lation on confide	mianty protection, s	ampling error, nor	isampling enor, an	u dell'illions, 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>
	BEMIDJI								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	16	4 650	N	1 229	256	89	26.9	27.9
713	Amusement, gambling, and recreation industries	10	<b>4 630</b> D	N N	1 229 D	230 D	b	2 <b>0.9</b>	27.9 D
7139	Other amusement and recreation services	8	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 242	740	333	64	14	21.5	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	3 408	N	896	192	75	28.8	38.1
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	BENSON								
	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
	BIG LAKE								
	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
	BLAINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	28 721	N	6 960	1 502	502	17.7	2.9
711	Performing arts, spectator sports, and related industries	6	2 613	N	1 268	277	118	77.4	_
713	Amusement, gambling, and recreation industries	12	26 108	N	5 692	1 225	384	11.7	3.1
7139	Other amusement and recreation services	10	D	N	D	D	е	D	D
71394	Fitness and recreational sports centers	3	2 275	N	562	115	46	23.7	-
713940 71399	Fitness and recreational sports centers All other amusement and recreation industries .	3 4	2 275 10 544	N N	562 2 797	115 656	46 143	23.7 13.4	- 7.8
713990	All other amusement and recreation industries	4	10 544	N	2 797	656	143	13.4	7.8
7139908	All other miscellaneous amusement and recreation services	4	10 544	N	2 797	656	143	13.4	7.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	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
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	D	D	D	С	D	D
7139908	industries	2	D	D	D	D	С	D	D
7100000	recreation services	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	6	2 613	N	1 268	277	118	77.4	_
713	Amusement, gambling, and recreation industries	10	D	N N	D	D	е	D	D
7139	Other amusement and recreation services	8	10 641	N	2 625	504	203	13.2	7.7
71394	Fitness and recreational sports centers	3	2 275	N	562	115	46	23.7	_
713940	Fitness and recreational sports centers	3	2 275	N I	562	115	46	23.7	_

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							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>
	BLAINE (PART - ANOKA COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	28 721	N	6 960	1 502	502	17.7	2.9
711	Performing arts, spectator sports, and related		20 721		0 300	1 002	002		2.0
	industries	6	2 613	N	1 268	277	118	77.4	-
713	Amusement, gambling, and recreation industries	12	26 108	N	5 692	1 225	384	11.7	3.1
7139	Other amusement and recreation services	10	D	N	D	D	e	D	D
71394 713940 71399 713990	Fitness and recreational sports centers Fitness and recreational sports centers All other amusement and recreation industries . All other amusement and recreation	3 3 4	2 275 2 275 10 544	N N N	562 562 2 797	115 115 656	46 46 143	23.7 23.7 13.4	7.8
7139908	industries	4	10 544 10 544	N N	2 797 2 797	656 656	143 143	13.4 13.4	7.8 7.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	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
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	D	D	D	С	D	D
7139908	industries	2	D	D	D	D	С	D	D
7100000	recreation services	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	6	2 613	N	1 268	277	118	77.4	_
713	Amusement, gambling, and recreation industries	10	D	N	D	D	e	D	D
7139	Other amusement and recreation services	8	10 641	N	2 625	504	203	13.2	7.7
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	2 275 2 275	N N	562 562	115 115	46 46	23.7 23.7	- -
	BLOOMINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	45	68 750	N	21 746	4 800	1 384	11.9	.9
711	Performing arts, spectator sports, and related industries	17	D	N	D	D	b	D	D
7111	Performing arts companies	3	D	N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists	2 2 2	D D D	N N N	D D D	D D D	b b b	D D D	D 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
713	Amusement, gambling, and recreation industries	26	56 448	N	18 411	4 036	1 269	5.5	.8
7131	Amusement parks and arcades	2	D	N	D	D	f	D	D
71311	Amusement and theme parks	1	D	N	D	D	f	D	D
713110	Amusement and theme parks	1	D	N	D	D	†	D	D
7139 71394	Other amusement and recreation services  Fitness and recreational sports centers	24 16	D D	N N	D D	D D	f f	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	16 15	D	N N	D	D D	f	D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	6 698	6 202	2 437	482	87	1.8	.9
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

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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>
	BLOOMINGTON—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	39	62 052	N	19 309	4 318	1 297	13.0	.9
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	b	D	D
7111	Performing arts companies	2	D	N	D	D	b	D	D
71113	Musical groups and artists	2	D	N	D	D	b	D	D
711130 7111309	Musicăl groups and artists Other music groups and artists	2 2	D D	N N	D D	D D	b b	D D	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	23	D	N	D	D	g	D	D
7131	Amusement parks and arcades	2	D	N	D	D	f	D	D
71311 713110	Amusement and theme parks	1 1	D D	N N	D D	D D	f	D D	D D
7139	Other amusement and recreation services	21	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	15	D D	N	D	D	f	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	15 14	D	N N	D D	D D	Ĭ	D D	D D
	BLUE EARTH	14	D	IN					D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	657	N	152	32	16	60.3	39.7
	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	2	D	N	D	D	а	D	D
	BRAINERD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	3 816	N	520	156	76	73.4	-
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	BRECKENRIDGE								
	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	р	N	D	D	a	D	D

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	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>
	BROOKLYN CENTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	6 356	N	1 993	526	157	7.4	-
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
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	2 2	D D	N N	D D	D D	b b	D D	D D
71395 713950	centers Bowling centers Bowling centers	2 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	6 356	N	1 993	526	157	7.4	_
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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	Ņ	D	D	b	D	D
71395 713950	Bowling centers	1	D D	N N	D D	D D	b b	D D	D D
	BROOKLYN PARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	13 857	N	2 523	639	293	57.8	3.3
713	Amusement, gambling, and recreation industries	9	D	N	D	D	е	D	D
7139	Other amusement and recreation services	9	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4 4 3	6 510 6 510 D	N N	839 839 D	222 222 D	139 139 c	50.9 50.9 D	_ _ D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation	4	D	N	D	D	С	D	D
7139908	industries All other miscellaneous amusement and recreation services	3	D D	N N	D D	D D	c b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	5 570	1 424	518	128	99	91.8	8.2
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
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	1 1	D D	D D	D D	D D	a a	D D	D D
71399 713990	centers	1 2	D D	D D	D D	D	a b	D D	D D
7139908	industries	2	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	12	8 287	N	2 005	511	194	35.0	_
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
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	3	D D	N N	D D	D D	c c	D D	D D
71399	centers	2 2	D D	N N	D D	D D	c a	D D	D D
713990	All other amusement and recreation industries	2	D	N	D	D	a	D	D

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Appendix	D. Data based on the 2002 Economic Census. For Inform	ation on conin	deritiality protection,	sampling error, nor	insampling error, ar	ia delimitoris, see	Tible at end of tal		.f /
							Paid	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	E-#:##2
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BUFFALO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 769	N	594	146	73	41.9	29.6
	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	5	D	N	D	D	b	D	D
	BURNSVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	35	24 910	N	8 220	2 225	1 039	31.9	4.5
711	Performing arts, spectator sports, and related industries	12	2 117	N	344	58	14	86.3	4.6
713	Amusement, gambling, and recreation industries	23	22 793	N	7 876	2 167	1 025	26.8	4.5
7139	Other amusement and recreation services	21	D	N	D	D	g	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8	12 001 12 001	N N	4 560 4 560	1 027 1 027	536 536	14.9 14.9	1.4 1.4
7139409	Other fitness and recreational sports centers	7	12 001 D	N N	D 7 300	D D	e	D 14.5	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation	8	D	Ň	D	D	c	D	D
7139908	industries	8	D	N	D	D	С	D	D
	recreation services	4	2 980	N	1 009	276	89	84.2	15.8
71	Arts, entertainment, and recreation	6	7 282	6 450	2 980	599	299	16.7	7.1
713	Amusement, gambling, and recreation industries	6	7 282	6 450	2 980	599	299	16.7	7.1
7139	Other amusement and recreation services	6	7 282	6 450	2 980	599	299	16.7	7.1
71394	Fitness and recreational sports centers	4	D	D	D	D	е	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4	D D	D D	D D	D D	e e	D D	D D
		4	Б	D			6		D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	17 628	N	5 240	1 626	740	38.1	3.4
711	Performing arts, spectator sports, and related industries	12	2 117	N	344	58	14	86.3	4.6
713	Amusement, gambling, and recreation industries	17	15 511	N.	4 896	1 568	726	31.5	3.2
7139	Other amusement and recreation services	15	D	N	D	D	f	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
71399 713990	All other amusement and recreation industries . All other amusement and recreation	6	D	N N	D D	D	c	D	D
7139908	industries	6	D	N	D	D	С	D	D
	recreation services	2	D	N	D	D	b	D	D
71	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	ם	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]

тррепак і	D. Data based on the 2002 Economic Census. For inform	ation on confide	itiality protection, s	ampling error, nor	isampling error, ar	ia delimitoris, see		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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	CALEDONIA								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	4	530	N	131	25	12	68.1	3.0
••	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				101	20		00.1	0.0
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation  CAMBRIDGE	3	D	N	D	D	а	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				_		_	_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	CANNON FALLS								
	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
	CENTERVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	1	D	N	D	D	а	D	D
74	FEDERAL INCOME TAX		D	N	D	D	_	D	
71	Arts, entertainment, and recreation  CHAMPLIN	1	6	N	, b	D	а	ט	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	7 374	N	1 832	483	267	2.9	48.2
713	Amusement, gambling, and recreation industries	6	7 374	N	1 832	483	267	2.9	48.2
7139	Other amusement and recreation services	6	7 374	N	1 832	483	267	2.9	48.2
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4 4	D D	N N	D D	D D	c c	D D	D D
71399	centers	4 2	D D	N N	D D	D D	c b	D D	D D
713990 7139908	All other amusement and recreation industries	2	D	N	D	D	b	D	D
	recreation services  ESTABLISHMENTS EXEMPT FROM EFFERAL INCOME TAY	2	D	N	D	D	b	D	D
71	FEDERAL INCOME TAX  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
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	D	D	D	b	D	D
7139908	industries	2	D D	D D	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]

Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confid	dentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	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>2</sup>
	CHAMPLIN—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	4 4 4	D D	N N	D D	D D	c c	D D	D D
	CHANHASSEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	9	D	N	D	D		D	D
7111	Performing arts companies	3	D	N N	D	D	e e	D	D
71111	Theater companies and dinner theaters	2	D	N N	D	D	e	D	D
711110 7111103	Theater companies and dinner theaters	2	D D	N N	D D	D D	e	D D	D D
71113 711130 7111309	Musical groups and artists	1 1 1	D D D	N N N	D D D	D D D	a a a	D D D	D D D
713	Amusement, gambling, and recreation industries	5	2 100	N	487	116	38	30.1	15.3
7139	Other amusement and recreation services	5	2 100	N	487	116	38	30.1	15.3
	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	13	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	е	D	D
7111	Performing arts companies	2	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1	D D	N N	D D	D D	e e	D D	D D
7111103 71113 711130 7111309	Dinner theaters Musical groups and artists Musical groups and artists Other music groups and artists	1 1 1	D D D	N N N	D D D	D D D	e a a	D D D	D D D
711	Amusement, gambling, and recreation industries	5	2 100	N N	487	116	38	30.1	15.3
7139	Other amusement and recreation services	5	2 100	N	487	116	38	30.1	15.3
	CHANHASSEN (PART - CARVER COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	e	D	D
7111	Performing arts companies	3	D	N	D	D	е	D	D
71111	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	N	D D	D	e	D D	D D
711110 7111103 71113 711130	Dinner theaters	1 1 1	D D D	N N N	D D D	D D D	e e a a	D D D	D D D
7111309 713	Other music groups and artists  Amusement, gambling, and recreation industries	1 5	D 2 100	N N	D 487	D 116	a 38	30.1	D 15.3
7139	Other amusement and recreation services	5	2 100	N N	487	116	38	30.1	15.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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]

лиропак і	D. Data based on the 2002 Economic Census. 1 of miles	Tiddon on com	protoction	, sampling error, nor	loampling ciror, ar	la definitione, ecc	lioto di ond or ta		of receipts/
NAICS							Paid employees for	reve	nue— '
code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 1ž (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	CHANHASSEN (PART - CARVER COUNTY)  -Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related	0	D.	N.	D	D			
7111	industries  Performing arts companies	8 2	D D	N N	D	D	e e	D D	D D
71111	Theater companies and dinner theaters	1	D	N	D	D	e	D	D
711110 7111103	Theater companies and dinner theaters Dinner theaters	1	D D	N N	D D	D D	e e	D D	D D
71113 711130 7111309	Musical groups and artists	1 1	D D D	N N N	D D D	D D D	a a	D D D	D D D
					_		a		
713 7139	Amusement, gambling, and recreation industries	5 5	2 100 2 100	N N	487 487	116 116	38	30.1 30.1	15.3 15.3
7139	Other amusement and recreation services	5	2 100	IN IN	487	110	36	30.1	15.3
	CHASKA								
	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 SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N N	D	D	b	D	D
	CHISAGO 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	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
	CHISHOLM								
	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
	CIRCLE PINES								
	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]

							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>
	CLOQUET								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	10	3 372	N	526	110	53	55.0	38.1
713	Amusement, gambling, and recreation industries	9	D 372	N N	D D	D	b	<b>33.0</b> D	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	4	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	a	D	D
7139	Other amusement and recreation services	3	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
	СОКАТО								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	COLD SPRING								
	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
	COLUMBIA HEIGHTS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	С	D	D
	COON RAPIDS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	18 859	N	5 256	1 191	523	2.7	3.7
711	Performing arts, spectator sports, and related industries	3	4 934	N	622	133	31	_	
713	Amusement, gambling, and recreation industries	3 11	13 925	N N	4 634	1 058	492	3.7	5.1
7139	Other amusement and recreation services	9	13 923 D	N N	D 4 004	D D	e 432	3.7 D	D D
	Fitness and recreational sports centers	6	11 139	N N	4 107	940	416	3.4	3.2
71394 713940	Fitness and recreational sports centers	6	11 139	N	4 107	940	416	3.4	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]

Аррения	b. Data based on the 2002 Economic Gensus. For mon			,,				_	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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	COON RAPIDS—Con.								
	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	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	2 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	11	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related	3	4 934	N	622	133	31		
713	industries	8	D D	N N	D D	D	e	D	D
7139	Other amusement and recreation services	6		N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D D	N.	D	D	C	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D	N N	D D	D D	С	D D	D D
	CORCORAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b .	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	3	D D	N N	D D	D D	b b	D D	D D
7100	COTTAGE GROVE	Ü							
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	8	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	7	3 340	N N	1 223	235	106	26.4	13.9
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	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 340	N	1 223	235	106	26.4	13.9
713	Amusement, gambling, and recreation industries	7	3 340	N	1 223	235	106	26.4	13.9
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	CROOKSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	852	N	187	50	13	25.9	_
	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

[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	<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 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>
	CRYSTAL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	956	N	253	57	24	24.2	_
	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	4	D	N	D	D	b	D	D
	DAYTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	4 294	N	1 572	288	82	14.2	_
713	Amusement, gambling, and recreation industries	5	4 294	N	1 572	288	82	14.2	_
7139	Other amusement and recreation services	5	4 294	N	1 572	288	82	14.2	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	4 294	N	1 572	288	82	14.2	-
713	Amusement, gambling, and recreation industries	5	4 294	N	1 572	288	82	14.2	-
7139	Other amusement and recreation services	5	4 294	N	1 572	288	82	14.2	-
	DAYTON (PART - HENNEPIN COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	4 294	N	1 572	288	82	14.2	-
713	Amusement, gambling, and recreation industries	5	4 294	N	1 572	288	82	14.2	-
7139	Other amusement and recreation services	5	4 294	N	1 572	288	82	14.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	4 294	N	1 572	288	82	14.2	-
713	Amusement, gambling, and recreation industries	5	4 294	N	1 572	288	82	14.2	-
7139	Other amusement and recreation services	5	4 294	N	1 572	288	82	14.2	-
	DEEPHAVEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 021	N	345	76	16	32.1	2.4
	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	4	D	N	D	D	а	D	D
	DELANO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	614	N	99	33	29	53.4	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	614	N	99	33	29	53.4	_

[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]

, пропаж	D. Data based on the 2002 Economic Census. For inform	ation on conider	manty protection, s	ampling error, nor	isampiing error, an	u deminions, 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>
	DETROIT LAKES								
	ALL FOTABLIQUIMENTO								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
71 711	Performing arts, spectator sports, and related	,	<b>5</b>	IN		U	b	b	
, , ,	industries	2	D	N	D	D	а	D	D
	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
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
	DULUTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	53	26 076	N	7 409	1 680	511	44.9	14.9
711	Performing arts, spectator sports, and related								
7111	industries	14 5	6 246 D	N N	2 203 D	523 D	93 b	26.6 D	17.6 D
712 7121	Museums, historical sites, and similar institutions	8	2 892	N	1 146	252	67	25.4	12.2
7121	institutions	8	2 892	N	1 146	252	67	25.4	12.2
713	Amusement, gambling, and recreation industries	31	16 938	N	4 060	905	351	54.9	14.3
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	8 8	3 092 3 092	N N	683 683	181 181	87 87	70.3 70.3	14.7 14.7
7139409	Other fitness and recreational sports centers	.8	3 092	N	683	181	87	70.3	14.7
71399 713990	All other amusement and recreation industries . All other amusement and recreation	10	D	N	D	D	b	D	D
7139908	industries	10	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	15 281	11 953	4 629	1 037	289	57.4	8.0
711	Performing arts, spectator sports, and related								
7111	industries	7	3 959 D	3 706 D	1 343 D	340 D	67 b	33.4 D	_ D
7111	Performing arts companies								
712 7121	Museums, historical sites, and similar institutions	8	2 892	2 748	1 146	252	67	25.4	12.2
7121	Museums, historical sites, and similar institutions	8	2 892	2 748	1 146	252	67	25.4	12.2
713	Amusement, gambling, and recreation industries	11	8 430	5 499	2 140	445	155	79.6	10.3
7139	Other amusement and recreation services	11	8 430	5 499	2 140	445	155	79.6	10.3
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4	D D	D D	D D	D D	b b	D D	D D
71399 713990	centers	4 5	D D	D D	D D	D D	b b	D D	D D
7139908	industries	5	D	D	D	D	b .	D	D
	recreation services  ESTABLISHMENTS SUBJECT TO	5	D	D	D	D	b	D	D
-4	FEDERAL INCOME TAX								
<b>71</b> 711	Arts, entertainment, and recreation	27	10 795	N	2 780	643	222	27.2	24.6
/ 1 1	Performing arts, spectator sports, and related industries	7	2 287	N	860	183	26	14.9	48.1
713	Amusement, gambling, and recreation industries	20	8 508	N	1 920	460	196	30.5	18.3
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
71399	All other amusement and recreation industries.	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]

търспак і	Data based on the 2002 Economic Census. For inform	lation on comilaci	mianty proteotion, sa	ampling error, from	Sampling Circl, and	2 40111110110, 000			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 administrative records1	Estimated <sup>2</sup>
	EAGAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	15 893	N	3 934	932	401	10.8	_
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 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	6 6	9 077 9 077 9 077	N N	2 101 2 101 2 101	546 546 546	264 264 264	11.5 11.5 11.5	_ _ _
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	Ů	3 077		2 101	340	204	11.5	
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								_
71	Arts, entertainment, and recreation	14	D	N	D	D	е	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	10 9	D D	N N	D D	D D	e e	D D	D D
71394	Fitness and recreational sports centers	6	9 077	N	2 101	546	264	11.5	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	9 077 9 077	N N	2 101 2 101	546 546	264 264	11.5	-
	EAST BETHEL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services  EAST GRAND FORKS	2	D	N	D	D	b	D	D
	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
71	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
<i>,</i> .		2	5	N			a		
	EDEN PRAIRIE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	16	D	N	D	D	e	D	D
7112	Spectator sports	2	D	N	D	D	e	D	D
71121	Spectator sports	2	D	N N	D	D	e	D	D
711211	Sports teams and clubs	1	D	Ň	D	D	e	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	f	D	D
7139	Other amusement and recreation services	17	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	12 12	42 067 42 067	N N	22 832 22 832	5 628 5 628	729 729	3.7 3.7	
7139409	Other fitness and recreational sports centers	12	42 067	N	22 832	5 628	729	3.7	-
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	, oncomment, and rootoation	- 1	<b>D</b> ,	<b>D</b> 1	5				

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							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>
	EDEN PRAIRIE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	31	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	e	D	D
7112	Spectator sports	2	D	N	D	D	e	D	D
71121	Spectator sports	2	D	N	D	D	е	D	D
711211	Sports teams and clubs	1	D	N .	D	D	e	D	D
713 7139	Amusement, gambling, and recreation industries	16 16	D D	N N	D D	D D	f f	D D	D D
7139	Other amusement and recreation services  Golf courses and country clubs	2	D	N N	D	D	b	D	D
713910 71394 713940 7139409	Golf courses and country clubs  Fitness and recreational sports centers  Fitness and recreational sports centers  Other fitness and recreational sports  centers	12 12 12	42 067 42 067 42 067	N N N	D 22 832 22 832 22 832	5 628 5 628 5 628	729 729 729	3.7 3.7 3.7	D - -
	EDINA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	34	34 140	N	14 400	2 946	719	13.8	1.4
711	Performing arts, spectator sports, and related industries	20	10 318	N	3 285	761	60	31.2	.5
7115	Independent artists, writers, and performers	13	8 827	N	2 743	637	49	35.4	_
71151	Independent artists, writers, and performers	13	8 827	N	2 743 2 743	637	49	35.4	_
711510 713	Independent artists, writers, and performers.  Amusement, gambling, and recreation industries	13 14	8 827 23 822	N N	11 115	637 2 185	49 659	35.4 6.3	1.8
7139	Other amusement and recreation services	14	23 822	N N	11 115	2 185	659	6.3	1.8
71391	Golf courses and country clubs	4	14 573	N	6 961	1 282	274	-	_
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 8 8	14 573 D D	N N N	6 961 D D	1 282 D D	274 e e	D D	D D
	ESTABLISHMENTS EXEMPT FROM	8	D	N	D	D	е	D	D
	FEDERAL INCOME TAX			40 -04		4 000			
<b>71</b> 713	Arts, entertainment, and recreation	<b>6</b> 6	<b>20 822</b> 20 822	<b>16 561</b> 16 561	<b>9 909</b> 9 909	<b>1 820</b> 1 820	<b>581</b> 581	_	<b>2.0</b> 2.0
7139	Other amusement and recreation services	6	20 822	16 561	9 909	1 820	581	_	2.0
71391	Golf courses and country clubs	3	D	D	D	. 020 D	c	D	D
713910 71394 713940 7139409	Golf courses and country clubs	3 2 2	D D D	D D D	D D D	D D D	c e e	D D D	D D D
	centers  ESTABLISHMENTS SUBJECT TO	2	D	D	D	D	е	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	13 318	N	4 491	1 126	138	35.5	.4
711	Performing arts, spectator sports, and related industries	20	10 318	N	3 285	761	60	31.2	.5
7115	Independent artists, writers, and performers	13	8 827	N	2 743	637	49	35.4	_
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	13 13	8 827 8 827	N N	2 743 2 743	637 637	49 49	35.4 35.4	-
711310	Amusement, gambling, and recreation industries	8	3 000	N	1 206	365	78	50.2	_
7139	Other amusement and recreation services	8	3 000	N	1 206	365	78	50.2	_
	ELK RIVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	5 324	N	1 613	320	90	74.8	3.7
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
71399	All other amusement and recreation industries .	5	2 581	N	592	134	37	82.3	_
713990 7139908	All other amusement and recreation industries	5	2 581	N	592	134	37	82.3	_
, 103300	recreation services	4	D	N	D	D	b	D	D

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Аррения	D. Data based on the 2002 Economic Census. Tor inform	Tiduori ori comi	I	, sampling error, nor	loampling onor, a		Tioto at cria or ta	1	
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>
	ELK RIVER—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 682	2 498	629	145	38	75.7	7.3
7139	Other amusement and recreation services	5	2 682	2 498	629	145	38	75.7	7.3
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	4	D	D	D	D	b	D	D
7139908	industries	4	D	D	D	D	b	D	D
7139906	recreation services	4	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
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
	ELY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 565	N	455	79	26	98.4	-
	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
	FAIRMONT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 868	N	724	188	79	4.9	1.8
	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	5	D	N	D	D	b	D	D
	FALCON HEIGHTS								
	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	1	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
	FARIBAULT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	3 340	N	1 413	254	89	12.2	_
713	Amusement, gambling, and recreation industries	7	2 800	N N	1 167	201	73	14.5	_
7139	Other amusement and recreation services	7	2 800	N N	1 167	201	73	14.5	_
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	4	1 444	1 438	616	101	40	8.0	_
,,	ESTABLISHMENTS SUBJECT TO	4	1 444	1 438	010		40	6.0	_
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	6	1 896	N	797	153	49	15.3	_
• •	, onto tallinoit, and reoreation		. 1 030	, IN	. 191	. 133	. 49	. 13.3	

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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>
	FARMINGTON								
	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	760	N	184	48	17	63.7	21.3
	FERGUS FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	5 143	N	1 176	271	127	66.9	_
713	Amusement, gambling, and recreation industries	8	4 457	N	960	219	111	77.2	_
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	3	D	Ŋ	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	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3	U	IN.		J J	D		
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
71394	Fitness and recreational sports centers	2	D	D		D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	D D	D	D	b	D D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	_		_	_	_		_	_
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	FOREST LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	4 303	N	1 358	233	77	69.8	27.2
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	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	5	2 244	N	826	143	57	91.7	8.3
7139	Other amusement and recreation services	5	2 244	N	826	143	57	91.7	8.3
	FRIDLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	7	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	3	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	3	4 830 4 830	N N	92 <sup>1</sup> 921	246 246	64	_	9.2 9.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3	4 330	N	521				0.2
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D

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- пропакт	Julia saled on the 2002 Economic Contact. 1 of the one		, ,				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>
	FRIDLEY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	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
71394 713940 7139409	Fitness and recreational sports centers  Fitness and recreational sports centers  Other fitness and recreational sports	3 3 3	D D	N N	D D	D D	c	D D	D D
71399 713990	centers	2	D	N N	D D	D	b b	D D	D
	GLENCOE								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	3	822	N	216	30	6	76.9	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	3	022		210	30		70.3	
71	Arts, entertainment, and recreation	3	822	N	216	30	6	76.9	-
	GLENWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 137	N	421	34	9	89.6	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	673	620	232	34	9	82.5	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	464	N	189	-	-	100.0	-
	GOLDEN VALLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	10 454	N	4 226	557	296	29.7	-
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	е	D	D
7139	Other amusement and recreation services	5	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 625	1 495	519	110	33	_	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	8 829	N	3 707	447	263	35.2	_
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	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>
	GRAND RAPIDS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	6 047	N	1 724	394	181	41.6	7.4
713	Amusement, gambling, and recreation industries	9	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	с	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	с	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	3	D	N	D	D	С	D	D
71399	centers	3 2	D D	N N	D D	D D	c a	D D	D D
713990	All other amusement and recreation industries	2	D	N	D	D	a	D	D
7139908	All other miscellaneous amusement and								
	recreation services	2	D	N	D	D	a	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	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
71399	All other amusement and recreation industries.	2	D	D	D	D	а	D	D
713990	All other amusement and recreation industries	2	D	D	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	_					<u> </u>		
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
<i>,</i> ,	·	5	ا "	IN		Ь	b	U	U
	GRANITE FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	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	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
	GRANITE FALLS (PART - YELLOW MEDICINE COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	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	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	c	D	D
	GRANT								
	ALL ESTABLISHMENTS								
74		_	_		_	_		_	_
71 710	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
713		U	<i>U</i>	i N	ں ا		ا د	J	U

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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>
	GREENFIELD								
	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
	HAM LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	9 649	N	2 677	484	165	6.9	18.9
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	4	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	9 649	N	2 677	484	165	6.9	18.9
711	Performing arts, spectator sports, and related		_		_	_			
710	industries	3	D D	N N	D	D D	a	D	D D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	4	D	N N	D D	D	c	D D	D
7100	HASTINGS							5	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	3 422	N	1 321	197	39	7.7	22.8
7139	Other amusement and recreation services	6	3 422	N	1 321	197	39	7.7	22.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	а	D	D
7139	Other amusement and recreation services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 640	N	413	84	35	16.0	55.1
	HASTINGS (PART - DAKOTA COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	3 422	N	1 321	197	39	7.7	22.8
7139	Other amusement and recreation services	6	3 422	N	1 321	197	39	7.7	22.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	а	D	D
7139	Other amusement and recreation services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 640	N	413	84	35	16.0	55.1

[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]

- пропак	D. Data based on the 2002 Economic Census. For inform	lation on comm	protection	, sampling error, not	Tournpling circl, ar			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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	HERMANTOWN								
	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	1	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
	HIBBING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	3 789	N	519	93	47	72.6	-
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	3 075	1 451	374	64	28	66.7	-
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	714	N	145	29	19	97.9	-
	HOPKINS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	9 089	N	3 745	714	139	7.7	-
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
7111	Performing arts companies	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	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	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	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]

								Percent of	
							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>
	HUGO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	3 938	N	561	97	24	77.3	_
713	Amusement, gambling, and recreation industries	4	3 938	N	561	97	24	77.3	_
7139	Other amusement and recreation services	4	3 938	N	561	97	24	77.3	_
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
	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	D D	D D	D D	D D	a a	D D	D D
7139409	Other fitness and recreational sports centers	1	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
	HUTCHINSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	2 716	N	907	159	103	46.3	22.1
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	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	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
	INDEPENDENCE								
	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
	INTERNATIONAL FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	2 029	N	337	104	39	90.2	.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	4	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	ation on confider	mainy protection, s	sampling error, nor	isampiing error, ar	ia delimiloris, 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>
	INVER GROVE HEIGHTS								
	ALL FOTA PLICUMENTO								
74	ALL ESTABLISHMENTS	44	0.175	N,	0.700	781	202	FF 4	
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	11	8 175	N	2 709	761	223	55.4	_
	industries	2	D	N	D	D	С	D	D
7111	Performing arts companies	1	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	N N	D D	D D	C C	D D	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	c	D	D
711	Performing arts, spectator sports, and related	-							
	industries	1	D	D	D	D	С	D	D
7111	Performing arts companies	1	D	D D	D D	D D	C	D	D
71111 711110	Theater companies and dinner theaters	1	D D	D	D D	D	c c	D D	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	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	JACKSON								
	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	413	320	77	9	6	64.9	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	JORDAN								
	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
"	KASSON	2		N			a	D	
71	ALL ESTABLISHMENTS	1	D	N	D	D		D	D
<i>/</i> 1	Arts, entertainment, and recreation	1	<b>D</b>	IN		D	а	U	ט
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	LA CRESCENT								
	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]

- тррепах	D. Data based on the 2002 Economic Census. 1 of milon	Tidation on comi	deritality proteotion	, sampling error, not	libampiing orror, ai		Tioto at one or tal		of receipts/
NAIGO							Paid employees for	reve	nue-
NAICS code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From 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>
	LA CRESCENT (PART - HOUSTON								
	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
	LAKE CITY								
	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
	LAKE CITY (PART - WABASHA 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	а	D	D
	LAKE ELMO								
	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	172	N	38	19	21	71.5	-
	LAKEVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	5 442	N	1 248	205	84	27.8	4.9
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	4	1 291	1 285	350	78	36	57.9	20.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 151	N	898	127	48	18.5	_
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	l N	l D	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]

						1	Paid	1000	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>
	LE SUEUR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	2 646	N	909	152	40	91.1	7.1
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	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	3	D	N	D	D	а	D	D
	LE SUEUR (PART - LE SUEUR COUNTY)								
	ALL ESTABLISHMENTS					450			
71	Arts, entertainment, and recreation	<b>6</b> 3	<b>2 646</b>	N	909 D	<b>152</b> D	40	<b>91.1</b> D	<b>7.1</b> D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	2	D	N N	D	D	b b	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
<b>/</b> 1	ESTABLISHMENTS SUBJECT TO	3	J	b		, ,	5		
	FEDERAL INCOME TAX	_	_		_	_		_	_
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	LINDSTROM								
	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
	LINO LAKES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	630	N	160	22	10	67.6	3.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	630	N	160	22	10	67.6	3.5
	LITCHFIELD								
	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	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 268	N	299	68	48	95.7	4.3

[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>
	LITTLE CANADA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 543	N	1 952	475	126	7.3	_
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
71394 713940	Fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D
7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	337	301	47	16	10	27.9	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	3 206	N	1 905	459	116	5.1	-
713	Amusement, gambling, and recreation industries	5	3 206	N	1 905	459	116	5.1	-
7139	Other amusement and recreation services	5	3 206	N	1 905	459	116	5.1	-
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	D	D	b	D	D
	LITTLE FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 775	N	450	108	40	41.3	_
	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	4	D	N	D	D	b	D	D
	LONG PRAIRIE								
	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
	LUVERNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	805	N	172	26	10	68.0	_
	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
	MAHTOMEDI								
	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]

Аррении	Data based on the 2002 Economic Census. For inform	ation on confider	manty protection, s	ampling error, nor	isampiing error, 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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	MANKATO								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	18	7 457	N	2 374	657	374	13.9	2.3
713	Amusement, gambling, and recreation industries	10	, 43, D	N	D D	D	e	D	D D
7139	Other amusement and recreation services	10	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	е	D	D
713940 7139405 7139409	Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports centers	7 1 6	D D	N N	D D	D D	e c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	2 181	2 352	954	268	153	-	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	5 276	N	1 420	389	221	19.7	3.2
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
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	6 6 1	D D D	N N N	D D D	D D D	c c c	D D D	D D D
	MANKATO (PART - BLUE EARTH COUNTY)								
71	ALL ESTABLISHMENTS	10	7 457		0.074	657	274	10.0	
<b>71</b> 713	Arts, entertainment, and recreation	<b>18</b> 10	7 437 D	<b>N</b> N	<b>2 374</b>	<b>657</b> D	374 e	<b>13.9</b> D	<b>2.3</b> D
7139	Other amusement and recreation services	10	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	e	D	D
713940 7139405 7139409	Fitness and recreational sports centers Roller skating rinks	7 1 6	D D	N N	D D	D D	e c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	2 181	2 352	954	268	153	-	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	5 276	N	1 420	389	221	19.7	3.2
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
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	6 6 1	D D D	N N N	D D D	D D D	c c c	D D D	D D D
	MAPLE GROVE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	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	9	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	3	В	Ņ	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	N N	D D	D D	С	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	10	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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	2	D	N N	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	B. Data based on the 2002 Economic Census. For mion	Industrial Control	deritality proteotion	, sumpling error, nor		la dell'illione, ecc	Tioto at one or tak		of receipte/
							Paid	reve	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>
	MAPLEWOOD	(110111201)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(	1000140	Loumatou
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	13 199	N N	3 263	505	198	32.7	16.3
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	15 12	D D	N N	D D	D D	c	D D	D D
7139	Bowling centers	2	D	N N	D	D	b	D	D
713950	Bowling centers	2	D	Ň	Ď	Ď	b	Ď	Ď
	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	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	14	12 100	N	3 147	480	188	26.6	17.8
7139	Other amusement and recreation services	11	D	N	D _	D	c	D	D
71395 713950	Bowling centers  Bowling centers	2 2	D D	N N	D D	D D	b b	D D	D D
	MARSHALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	2 379	N	640	109	46	82.3	.6
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	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	4	D	N	D	D	b	D	D
	MEDINA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related				_				
713	industries	2 2	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	2	D	N 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
713	Amusement, gambling, and recreation industries	1	D	D _	D _	D	b .	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
	MELROSE								
	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]

- Аррения і	5. Data based on the 2002 Economic Census. For inform	1011 011 00111							
							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>
	MENDOTA HEIGHTS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	7 355	N	2 936	435	102	12.2	-
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
71391 713910	Golf courses and country clubs	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	2	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
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	MILACA								
	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
	MINNEAPOLIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	230	497 054	N	219 759	49 113	5 317	7.2	2.3
711	Performing arts, spectator sports, and related industries	157	368 094	N	174 427	37 884	2 873	5.0	.6
7111	Performing arts companies	76	148 880	N N	50 549	13 355	1 832	3.1	.4
71111	Theater companies and dinner theaters	34	64 337	N	22 775	6 008	1 016	5.3	.8
711110 7111101	Theater companies and dinner theaters Opera companies	34 1	64 337 D	N N	22 775 D	6 008 D	1 016 c	5.3 D	.8 D
7111102 71113 711130	Theater companies  Musical groups and artists  Musical groups and artists	33 29 29	D D D	N N N	D D D	D D D	f f f	D D D	D D D
7111301	Symphony orchestras and chamber music organizations	5	D	N N	D	D	e e	D	D
7111309 71119	Other music groups and artists Other performing arts companies	24 4	D D	N N	D D	D D	b c	D D	D D
711190 7111909	Other performing arts companies Other performing arts companies (except	4	D	N	D _	D	С	D	D
7112	circuses)	4 2	D D	N N	D D	D D	c	D D	D D
71121	Spectator sports	2	D	N N	D	D	c	D	D
711211 7112112	Sports teams and clubs	2 1	D D	N N	D D	D D	c c	D D	D D
7112119	Other professional sports teams and clubs	1	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	22	D	N	D	D	f	D	D
71132	Promoters of performing arts, sports, and	40	04.000				400	44.0	
711320	similar events without facilities	16	34 802	N N	4 811	1 175	492 492	11.6	.6
7115	similar events without facilities	16 49	34 802 D	N N	4 811 D	1 175 D	492 C	11.6 D	.6 D
71151	Independent artists, writers, and performers	49	D D	N	D	D	С	D	D D
711510 712	Independent artists, writers, and performers.  Museums, historical sites, and similar institutions	49 14	50 625	N N	18 872	4 843	602	1.1	ט
7121	Museums, historical sites, and similar institutions	14	50 625	l N	10 0/2	4 043	002	'.'	_
	institutions	14	50 625	N	18 872	4 843	602	1,1	_
71211 712110	Museums	11 11	D D	N N	D D	D D	f f	D D	D D

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Appendix	D. Data based on the 2002 Economic Census. For Inform	nation on conii	deritiality protection,	, sampling error, no	nsampling error, ar	ia delimitoris, see	Tiole at end of tal	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab-	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	Paid employees for pay period including March 12	From administrative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	MINNEAPOLIS—Con.  ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation—Con.								
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	59 57	78 335 D	N N	26 460 D	6 386 D	1 842	21.5 D	12.1 D
71391	Golf courses and country clubs	3	D	N	D	D	g c	D	D
713910 71394	Golf courses and country clubs	3 36	37 999	N N	14 499	D 3 783	1 288	D 17.8	D 17.2
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	36 34	37 999 D	N N	14 499 D	3 783 D	1 288	17.8 D	17.2 D
71395 713950	Bowling centers  Bowling centers	5 5	6 286 6 286	N N	2 131 2 131	538 538	181 181	29.9 29.9	3.6 3.6
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	13	21 840	N	5 700	1 433	241	23.1	12.2
7139908	industries	13	21 840	N	5 700	1 433	241	23.1	12.2
	recreation services	12	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	95	215 364	192 101	74 766	19 688	3 225	5.5	3.7
711	Performing arts, spectator sports, and related industries	61	121 087	108 541	39 552	10 941	1 481	2.4	.2
7111	Performing arts companies	51	93 433	81 435	38 209	10 608	1 351	2.7	.3
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	25 25	55 592 55 592	43 601 43 601	19 205 19 205	5 253 5 253	809 809	3.0 3.0	.3 .3 D D
7111101 7111102 71113	Opera companies	1 24 16	D D D	D D D	D D D	D D D	c f e	D D D	D
711130 711130 7111301	Musical groups and artists	16	D D	D D	D	D D	e	Ď	Ď
7111309	organizationsOther music groups and artists	5 11	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	10	27 654	27 106	1 343	333	130	1.6	_
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	7	D D	D D	D D	D D	c	D D	D D
712	Museums, historical sites, and similar institutions	13	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	13	D	D	D	D	f	D	D
71211	Museums	10	D	D	D	D	f	D	D
712110 713	Museums	10 21	D D	D D	D D	D D	f	D D	D D
7139	Other amusement and recreation services	21	D	D	D	D	g g	D	D
71391	Golf courses and country clubs	2	D D	D D	D	D	c	D	D
713910 71394 713940	Golf courses and country clubs  Fitness and recreational sports centers  Fitness and recreational sports centers	2 12 12	22 734 22 734	18 370 18 370	D 9 251 9 251	D 2 432 2 432	871 871	D 13.6 13.6	D 28.5 28.5
7139409	Other fitness and recreational sports centers	12	22 734	18 370	9 251	2 432	871	13.6	28.5
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	7	D	D	D	D	С	D	D
7139908	industries All other miscellaneous amusement and recreation services	7	D D	D D	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	,							
71	Arts, entertainment, and recreation	135	281 690	N	144 993	29 425	2 092	8.5	1.3
711	Performing arts, spectator sports, and related industries	96	247 007	N	134 875	26 943	1 392	6.3	.7
7111	Performing arts companies	25	55 447	N N	12 340	2 747	481	3.7	.7
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	8 745 8 745	N N	3 570 3 570	755 755	207 207	19.6 19.6	4.1 4.1
7111102 71113	Theater companies  Musical groups and artists	9	8 745 D	N N	3 570 D	755 D	207 b	19.6 D	4.1 D
711130 7111309	Musical groups and artists Other music groups and artists	13 13	D D	N N	D D	D D	b b	D D	D D
71119 711190	Other performing arts companies Other performing arts companies	3	D D	N N	D D	D D	C C	D D	D D
7111909	Other performing arts companies (except circuses)	3	D	N	D	D	С	D	D
7112	Spectator sports	2	D	N	D	D	С	D	D
71121 711211	Spectator sports	2 2	D D	N N	D D	D D	C C	D D	D D
7112112 7112119	Baseball clubs Other professional sports teams and	1	D	N N	D	D	С	D	D
	clubs	1	D	l N	l D	D D	l c	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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	MINNEAPOLIS—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related								
7113	industries – Con. Promoters of performing arts, sports, and similar events	12	D	N	D	D	е	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	e	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	е	D	D
7115	Independent artists, writers, and performers	49	D	N	D	D	С	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	49 49	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	38	D	N	D	D	f	D	D
7139	Other amusement and recreation services	36	D	N	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	24 24	15 265 15 265	N N	5 248 5 248	1 351 1 351	417 417	24.1 24.1	.4 .4
71395 713950	centers	22 5 5	D 6 286 6 286	N N N	D 2 131 2 131	D 538 538	e 181 181	D 29.9 29.9	D 3.6 3.6
71399 713990	All other amusement and recreation	6	D	N	D	D	b	D	D
7139908	industries	6 5	D D	N N	D D	D D	b b	D D	D D
	MINNETONKA	3	5						D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	24 798	N	8 964	2 206	579	19.5	4.3
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	19	D	N	D	D	f	D	D
7139	Other amusement and recreation services	19	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	16 16	13 963 13 963	N N	6 863 6 863	1 707 1 707	495 495	8.3 8.3	3.3 3.3
71399 713990	centers All other amusement and recreation industries. All other amusement and recreation industries	15 3 3	D D	N N	D D	D D	e b b	D D	D D
7139908	All other miscellaneous amusement and recreation services	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	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	5	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	D D	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	30	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	10 191	N	5 063	1 371	333	13.0	5.4
7139	Other amusement and recreation services	14	10 191	N	5 063	1 371	333	13.0	5.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	12 12	D D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	11	9 198	N	4 750	1 271	281	8.8	5.0

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, фронция.	D. Data based on the 2002 Economic Census. For Inform		protoction,	oampinig onoi, no	Tournpling error, a			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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	MINNETRISTA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	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	b	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
	MONTEVIDEO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 528	N	435	70	44	61.0	.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	4	D	N	D	D	b	D	D
	MONTGOMERY								
	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
	MONTICELLO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	4 399	N	1 372	289	145	4.5	21.2
713	Amusement, gambling, and recreation industries	7	4 399	N	1 372	289	145	4.5	21.2
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	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D

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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 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>2</sup>
	MOORHEAD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	7 465	N	1 698	415	230	20.9	1.2
713	Amusement, gambling, and recreation industries	8	6 123	N	1 178	265	129	22.8	1.4
7139	Other amusement and recreation services	8	6 123	N	1 178	265	129	22.8	1.4
71399	All other amusement and recreation industries.	3	D 120	N	D	D D	b	D	D
713990	All other amusement and recreation industries	3	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	3	D	N	D	D	b	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	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
71399	All other amusement and recreation industries.	3	D	D	D	D	b	D	D
713990	All other amusement and recreation industries	3	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	3	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
	MORA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	556	553	132	39	19	36.3	45.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	MORRIS								
	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
	MOUND								
	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
	MOUNDS VIEW								
	ALL ESTABLISHMENTS								1
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	р	D	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]

New Part   Processing	, фронал I	D. Data based on the 2002 Economic Census. For Inform	iauon on oonii	protection	, sampling one, no	lioumpining error, un			Percent of	of receipts/
NEW BRIGHTON		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	pavroll	payroll	pay period including March 12	From administrative	
ALL ESTABLISHMENTS 71 Ants, entertainment, and recreation		NEW BRIGHTON	()	(+1,200)	(+1,000)	(+1,000)	(+1,000)	(121121)		
Arts. entertainment, and recession		NEW BINGITION								
7139 Annexement, questiogs, and recreations exervices. 4  Other smuscement and recreation services. 4  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71 Afts, entertainment, and recreation										
Other amusement and recreation services   4										
### ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71										
71	7139	ESTABLISHMENTS EXEMPT FROM	4	D	N		5	b	5	D
STABLISHMENTS SUBJECT TO   FEDERAL INCOME TAX TO   FEDERAL INCOME TAX TO   TO   N   D   D   D   D   D   D   D   D   D	71									_
Artusement, gambling, and recreation industries.   5   3 973   N   931   224   66   62.7   2.4	, i	ESTABLISHMENTS SUBJECT TO	·	5				a		
NEW HOPE   ALL ESTABLISHMENTS   Arts, entertainment, and recreation industries   4	71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
NEW HOPE	713	Amusement, gambling, and recreation industries	5	3 973	N	931	224	66	62.7	2.4
ALL ESTABLISHMENTS 71 Arts, entertaliment, and recreation	7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
Arts, entertainment, and recreation   5		NEW HOPE								
713		ALL ESTABLISHMENTS								
Other amusement and recreation services	71	Arts, entertainment, and recreation	5	D	N	D	D	е	D	D
Finese and recreational sports centers   3	713	Amusement, gambling, and recreation industries	4	D	N	D	D	е	D	D
Fitness and recreational sports centers   3	7139	Other amusement and recreation services			N	D		е		
FEDERAL INCOME TAX	71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	3	D	N	D	D	С	D	D
713										
7139	71	Arts, entertainment, and recreation	1	D	D	D	D	С	D	D
Tigs4d	713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
Fitness and recreational sports centers	7139	Other amusement and recreation services	1	D	D	D	D	С	D	D
FEDERAL INCOME TAX	71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	1	D	D	D	D	С	D	D
713 Amusement, gambling, and recreation industries 3 D N D D D D D D D D D D D D D D D D D										
Other amusement and recreation services	71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
NEWPORT         ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation	713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation	7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71		NEWPORT								
71		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX  Arts, entertainment, and recreation	71		3	834	N	335	145	56	79.1	_
NEW PRAGUE  ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	3	834	N	335	145	56	79.1	_
71 Arts, entertainment, and recreation		NEW PRAGUE								
71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	71		5	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
71 Arts, entertainment, and recreation										
	71	Arts, entertainment, and recreation	3	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	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>
	NEW PRAGUE (PART - LE SUEUR 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
	NEW PRAGUE (PART - SCOTT COUNTY)								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
<b>71</b>	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	b	D	D
	NEW ULM								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	10	3 126	N	991	207	127	49.9	6.2
13	Amusement, gambling, and recreation industries	8	D	N	D	D	С	D	D
139	Other amusement and recreation services	8	D	N	D	D	С	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								
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
	NORTH BRANCH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	995	N	246	43	12	52.3	29.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	995	N	246	43	12	52.3	29.3
	NORTHFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	4	2 643	N	1 066	219	56	80.6	6.2
139	Other amusement and recreation services	4	2 643	N	1 066	219	56	80.6	6.2
	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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Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	id definitions, see	note at end of tab	olej	
NAIGO							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>
	NORTHFIELD (PART - RICE COUNTY)								
	ALL FOTA BUICUMENTO								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	2 643	N	1 066	219	56	80.6	6.2
7139	Other amusement and recreation services	4	2 643	N	1 066	219	56	80.6	6.2
	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
	NORTH MANKATO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	1	D D	N N	D D	D D	b b	D D	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	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	1	D D	N N	D D	D D	b b	D D	D D
	NORTH MANKATO (PART - NICOLLET COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	1	D D	N N	D D	D D	b b	D D	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	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	1	D D	N N	D D	D D	b	D D	D D
	NORTH OAKS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	b	D	D
7139	Other amusement and recreation services	1	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
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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]

	D. Data based on the 2002 Economic Census. For Inform					,		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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NORTH ST. PAUL								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	4	902	N	282	61	27	40.7	_
	ESTABLISHMENTS SUBJECT TO	•	332						
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	902	N	282	61	27	40.7	-
	NORWOOD YOUNG AMERICA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	OAKDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	5 616	N	1 807	414	107	54.9	13.0
711	Performing arts, spectator sports, and related		5						
713	industries	3 10	D D	N N	D D	D D	a b	D D	D D
7139	Other amusement and recreation services	8	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 336	607	219	53	37	46.2	53.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	4 280	N	1 588	361	70	57.6	.3
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
	OAK GROVE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 881	N	808	180	51	3.6	30.3
713	Amusement, gambling, and recreation industries	5	2 881	N	808	180	51	3.6	30.3
7139	Other amusement and recreation services	5	2 881	N	808	180	51	3.6	30.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	2 881	N	808	180	51	3.6	30.3
713	Amusement, gambling, and recreation industries	5	2 881	N	808	180	51	3.6	30.3
7139	Other amusement and recreation services	5	2 881	N	808	180	51	3.6	30.3
	OAK PARK HEIGHTS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	2 742	N	679	124	48	12.9	-
713	Amusement, gambling, and recreation industries	4	2 742	N	679	124	48	12.9	-
7139	Other amusement and recreation services	4	2 742	N	679	124	48	12.9	_
	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
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection.	, sampling error, noi	nsampling error, ar	ia delinitions, see	note at end of tat		
							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>
	OLIVIA								
	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
	ORONO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	8 029	N	3 812	637	65	7.9	-
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
71391 713910	Golf courses and country clubs	3	6 442 6 442	N N	3 364 3 364	535 535	50 50	_ _	_ _
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	3	D D	D D	D D	D D	b	D D	D D
7139	Other amusement and recreation services	3	D						
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 383	N	821	171	31	15.6	_
7139	Other amusement and recreation services	5	2 383	N	821	171	31	15.6	-
	OTSEGO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	784	N	246	40	18	71.4	-
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	4	784	N	246	40	18	71.4	_
	Arts, entertainment, and recreation	,	704		240	40		71.4	_
	OWATONNA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	3 788	N	610	162	107	38.8	27.1
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N N	D	D	b	D	D
			_						_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	344	263	79	28	15	_	16.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	3 444	N	531	134	92	42.7	28.1
713	Amusement, gambling, and recreation industries	5	3 444	N	531	134	92	42.7	28.1
7139	Other amusement and recreation services	5		N		134		42.7	28.1

[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]

Пропак	D. Data based on the 2002 Economic Census. For Inform	lation on com	protection	, sampling error, ne	Tournpling circl, 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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	PARK RAPIDS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N 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	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	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	PERHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 659	N	630	152	97	70.8	2.9
713	Amusement, gambling, and recreation industries	5	2 659	N	630	152	97	70.8	2.9
	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	3	D	N	D	D	b	D	D
	PINE 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
	PIPESTONE								
	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
	PLAINVIEW								
	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]

							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>
	PLYMOUTH								
	411 5074 5110111151170								
	ALL ESTABLISHMENTS					_		_	_
<b>71</b> 711	Arts, entertainment, and recreation	29	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	12 234	N	3 583	951	290	16.2	4.0
7139	Other amusement and recreation services	16	12 234	N	3 583	951	290	16.2	4.0
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	e e	D D	D D
7100400	ESTABLISHMENTS EXEMPT FROM	9	D	N	D	D	е	D	D
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO			_		_			_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	12 234	N	3 583	951	290	16.2	4.0
7139	Other amusement and recreation services	16	12 234	N	3 583	951	290	16.2	4.0
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	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	е	D	D
	PRINCETON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	PRINCETON (PART - MILLE LACS 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	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
	PRIOR LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	7 122	N	2 116	352	113	14.8	_
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	7 122	N	2 116	352	113	14.8	_
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	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, nor	nsampling error, ar	nd definitions, see	note at end of tab	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>
	PROCTOR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
•	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_			_	
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	RAMSEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	4 064	N	1 291	267	124	60.0	_
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 SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 064	N	1 291	267	124	60.0	-
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
	RED WING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	3 658	N	1 519	307	154	61.7	-
713	Amusement, gambling, and recreation industries	8	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	2 122	2 117	1 099	240	134	34.0	-
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
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 536	N	420	67	20	100.0	-
	REDWOOD FALLS								
	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
	RICHFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	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

[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	<ol> <li>Data based on the 2002 Economic Census. For inform</li> </ol>	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ROBBINSDALE								
	ALL FOTABLICUMENTO								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	3	D	N	D	D		D	D
71		3	5	N			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	2	D	N	D	D	а	D	D
	ROCHESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	23 879	N	6 972	1 606	522	13.8	2.9
711	Performing arts, spectator sports, and related								
	industries	15	D	N	D	D	b .	D	D
7111	Performing arts companies	9	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
71211	Museums	2	D	N	D	D	b	D	D
712110	Museums	2	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	15 14	D D	N N	D D	D D	e e	D D	D D
71394	Fitness and recreational sports centers	8	11 039	N	3 516	856	326	15.9	1.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	8	11 039 D	N N	3 516 D	856 D	326 e	15.9 D	1.5 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	10 366	6 387	2 589	591	134	16.5	_
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	7	D	D	D	D	b	D	D
					D				
712 7121	Museums, historical sites, and similar institutions	2	D	D		D	b	D	D
7121	institutions	2	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	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	19	13 513	N	4 383	1 015	388	11.7	5.1
713	Amusement, gambling, and recreation industries	12	12 321	N	4 155	963	374	7.0	4.9
7139	Other amusement and recreation services	11	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D   D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	е	D	D
	ROCKFORD								
	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
	ROCKFORD (PART - WRIGHT 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	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]

7 ipportaix 2	Data based on the 2002 Economic Census. For inform	lation on confide	entiality protection,	sampling error, nor	isampling error, ar	ia delimitoris, see		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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ROGERS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
′ '	ESTABLISHMENTS SUBJECT TO		-	14			a		
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ROSEAU								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	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
	ROSEMOUNT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	2 962	N	713	121	39	55.1	-
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 SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	2 962	N	713	121	39	55.1	_
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	6	D D	N N	D D	D D	b b	D D	D D
	ROSEVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	е	D	D
7132	Gambling industries	3	D	N	D	D	С	D	D
71329 713290	Other gambling industries	3	D D	N N	D D	D D	C C	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	5	D	N	D	D	b	D	D
	industries  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	5	D	N	D	D	b	D	D
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
7132	Gambling industries	3	D	N	D	D	С	D	D
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	3 3 3	D D	N N	D D	D D	c c	D D	D D
7139	Other amusement and recreation services	10	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	5	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5	D D	N N	D D	D D	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]

NAICS code  Geographic area, tax status, and kind of business  ST. ANTHONY  ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71 Arts, entertainment, and recreation  ST. ANTHONY (PART - HENNEPIN COUNTY)  ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation	Establishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	of receipts/nue—
ST. ANTHONY  ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71 Arts, entertainment, and recreation  ST. ANTHONY (PART - HENNEPIN COUNTY)  ALL ESTABLISHMENTS	lishments (number)	revenue (\$1,000)	(\$1,000)	payroll (\$1,000)	payroll	pay period including March 12	admini- strative	Estimated <sup>2</sup>
ST. ANTHONY  ALL ESTABLISHMENTS  71 Arts, entertainment, and recreation	lishments (number)	revenue (\$1,000)	(\$1,000)	payroll (\$1,000)	payroll	including March 12	admini- strative	Estimated <sup>2</sup>
ALL ESTABLISHMENTS  Arts, entertainment, and recreation	(number)	(\$1,000)	(\$1,000)	(\$1,000)	payroll (\$1,000)			Estimated <sup>2</sup>
ALL ESTABLISHMENTS  Arts, entertainment, and recreation		D	N					
71 Arts, entertainment, and recreation		D	N					İ
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71 Arts, entertainment, and recreation		D	N					
71 Arts, entertainment, and recreation	1			D	D	а	D	D
71 Arts, entertainment, and recreation	1	l .						
COUNTY)  ALL ESTABLISHMENTS		D	N	D	D	а	D	D
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
ST. CHARLES								
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
ST. CLOUD								
ALL ESTABLISHMENTS								
71 Arts, entertainment, and recreation	38	17 142	N	5 638	1 187	591	26.8	1.9
711 Performing arts, spectator sports, and related								
industries	7	D	N	D	D	b	D	D
713 Amusement, gambling, and recreation industries	29	13 743	N	4 624	940	539	31.4	2.4
7139 Other amusement and recreation services	27	D	N	D	D	е	D	D
71394 Fitness and recreational sports centers Fitness and recreational sports centers	15 15	5 316 5 316	N N	2 107 2 107	469 469	267 267	47.9 47.9	4.0 4.0
7139409 Other fitness and recreational sports centers	14	D	N	D	D	С	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 Arts, entertainment, and recreation	10	D	D	D	D	c	D	D
713 Amusement, gambling, and recreation industries	5	1 855	1 855	772	171	124	37.8	5.7
7139 Other amusement and recreation services	5	1 855	1 855	772	171	124	37.8	5.7
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 Arts, entertainment, and recreation	28	D	N	D	D	е	D	D
713 Amusement, gambling, and recreation industries	24	11 888	N	3 852	769	415	30.4	1.9
7139 Other amusement and recreation services	22	D	N	D	D	е	D	D
71394 Fitness and recreational sports centers	12 12	D D	N N	D D	D D	c	D D	D D
7139409 Other fitness and recreational sports centers	11	3 475	N N	1 303	285	132	66.2	3.1
ST. CLOUD (PART - BENTON 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

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Appendix I	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	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 administrative records1	Estimated <sup>2</sup>
	ST. CLOUD (PART - STEARNS COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	34	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	26	D	N	D	D	е	D	D
7139	Other amusement and recreation services	24	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	14 14	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	13	D	N	D	D	С	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	1 855	1 855	772	171	124	37.8	5.7
7139	Other amusement and recreation services	5	1 855	1 855	772	171	124	37.8	5.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	е	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	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 N	D	D	С	D	D
	ST. FRANCIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	503	N	180	47	18	100.0	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	503	N	180	47	18	100.0	-
	ST. JAMES								
	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
	ST. JOSEPH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	176	N	49	3	2	71.0	29.0
	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]

Аррепаіх і	D. Data based on the 2002 Economic Census. For inform	lation on confide	ritiality protection,	sampling error, nor	isampling error, an	u dell'illions, 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>
	ST. LOUIS PARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	24 252	N	6 720	1 705	469	12.8	3.1
713	Amusement, gambling, and recreation industries	13	D	N	D	D	е	D	D
7139	Other amusement and recreation services	12	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	6 6 5	13 711 13 711 D	N N	3 645 3 645 D	942 942 D	281 281 e	.6 .6 D	1.5 1.5 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	е	D	D
7139	Other amusement and recreation services	10	D = 11	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 6 5	13 711 13 711 D	N N	3 645 3 645 D	942 942 D	281 281 e	.6 .6 D	1.5 1.5 D
	ST. MICHAEL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	2 592	N	920	133	64	13.0	-
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 592	N	920	133	64	13.0	-
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	ST. PAUL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	135	268 031	N	108 569	28 978	3 862	5.3	1.0
711	Performing arts, spectator sports, and related industries	61	158 852	N	62 439	16 665	1 648	2.0	.5
7111	Performing arts companies	20	D	N	D	D	е	D	D
71111	Theater companies and dinner theaters	11	D	N	D	D	С	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	11 10	D D	N N	D D	D D	C C	D D	D D
71113 711130	Musical groups and artists	8 8	D D	N N	D D	D D	C C	D D	D D
7111301	Symphony orchestras and chamber music organizations	2	D	N	D	D	С	D	D
7112	Spectator sports	2	D	N	D	D	е	D	D
71121	Spectator sports	2	D	Ŋ	D	D	е	D	D
711211 7112119	Sports teams and clubsOther professional sports teams and clubs	1	D D	N N	D D	D D	e e	D D	D D
7113	Promoters of performing arts, sports, and similar events	10	D	N	D	D	f	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	f	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	f	D	D
7115	Independent artists, writers, and performers	26	D	N	D	D	b	D	D
71151	Independent artists, writers, and performers	26	D	N	D	D	b	D	D
711510	Independent artists, writers, and performers.	26	DΙ	N	l Di	D	l bl	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 com	dentiality protection,	sampling error, nor	Isamping enor, ar	d delimitoris, see	Tible at end of tal		
							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>
	ST. PAUL—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 712	Arts, entertainment, and recreation—Con. Museums, historical sites, and similar institutions	12	64 486	N	31 043	9 169	1 146	_	.7
7121	Museums, historical sites, and similar								
71211	institutions	12 8	64 486 D	N N	31 043 D	9 169 D	1 146	_ D	.7 D
712110 712110 71212	Museums	8	D	N N N	D D	D D	g g b	D	D
712120	Historical sites	4	Ď	N	D D	D	b	Б	D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	62 53	44 693 41 254	N N	15 087 14 248	3 144 2 937	1 068	24.7 23.3	3.3 1.4
7139	Golf courses and country clubs	2	41 254 D	N	14 246 D	2 937 D	962 C	23.3 D	1.4 D
713910 71394	Golf courses and country clubs  Fitness and recreational sports centers	2 28	D 23 149	N N	D 8 182	D 1 847	719	D 30.3	D -
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	28	23 149	N	8 182	1 847	719	30.3	_
71399	centers	27 18	D 6 830	N N	D 1 664	D 229	67	D 30.1	D 7.6
713990 7139902	All other amusement and recreation industries	18	6 830	N	1 664	229	67	30.1	7.6
7139902	devices and rides	4	2 540	N	746	19	7	11.8	.5
7139900	recreation services	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	42	111 603	105 586	49 443	13 370	2 036	3.6	.6
711	Performing arts, spectator sports, and related industries	21	33 563	37 266	13 601	3 170	599	.2	.2
7111	Performing arts companies	16	D	D	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	10 10	D D	D D	D D	D D	b b	D D	D D
7111102 71113	Theater companies	9	D	D	D D	D D	b c	D	D D D
711130 7111301	Musical groups and artists	6	Ď	D	Ď	Ď	c	Ď	Ď
	organizations	2	D	D	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	D	D	D	е	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	D	D	D	е	D	D
712	Museums, historical sites, and similar institutions	12	64 486	57 717	31 043	9 169	1 146	-	.7
7121	Museums, historical sites, and similar institutions	12	64 486	57 717	31 043	9 169	1 146	_	.7
71211 712110	Museums	8	D D	D D	D D	D D	g	D D	D D
712110 71212 712120	Museums Historical sites Historical sites	4	D	D	D D	D	g b b	D	D
712120	Amusement, gambling, and recreation industries	9	13 554	10 603	4 799	1 031	291	28.9	1.5
7139	Other amusement and recreation services	9	13 554	10 603	4 799	1 031	291	28.9	1.5
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	D D	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	93	156 428	N	59 126	15 608	1 826	6.5	1.3
711	Performing arts, spectator sports, and related	40	405 000	.,	40,000	40 405	4 040	0.5	0
7111	industries  Performing arts companies	40 4	125 289 1 912	N N	48 838 648	13 495 163	1 049	2.5 40.1	.6
7112	Spectator sports	2	D	N	D	D	e	D	D
71121	Spectator sports	2	D	N	D	D	e	D	D
711211 7112119	Sports teams and clubs Other professional sports teams and	2	D	N	D	D	е	D	D
7113	clubs  Promoters of performing arts, sports, and similar	1	D	N	D	D	е	D	D
71131	events	5	D	N	D	D	f	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	f	D	D
711010	similar events with facilities	2	D	N	D	D	f	D	D
7115	Independent artists, writers, and performers	26	D	N	D	D	b .	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	26 26	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]

							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>
	ST. PAUL—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	53	31 139	N	10 288	2 113	777	22.8	4.1
7139	Other amusement and recreation services	44	27 700	N	9 449	1 906	691	20.6	1.4
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	24 24	D D	N N	D D	D D	f f	D D	D D
71399 713990	centers	23 14	15 944 D	N N	5 897 D	1 253 D	522 b	20.0 D	D
7139902	industries	14	D	N	D	D	b	D	D
	devices and rides	4	2 540	N	746	19	7	11.8	.5
	ST. PAUL PARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	2 378	N	563	120	68	33.2	26.1
713	Amusement, gambling, and recreation industries	4	2 378	N	563	120	68	33.2	26.1
7139	Other amusement and recreation services	4	2 378	N	563	120	68	33.2	26.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 378	N	563	120	68	33.2	26.1
713	Amusement, gambling, and recreation industries	4	2 378	N	563	120	68	33.2	26.1
7139	Other amusement and recreation services	4	2 378	N	563	120	68	33.2	26.1
	ST. PETER								
	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	456	215	90	22	12	61.8	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	SARTELL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 063	N	969	206	91	15.1	16.7
713	Amusement, gambling, and recreation industries	6	3 063	N	969	206	91	15.1	16.7
7139	Other amusement and recreation services	6	3 063	N	969	206	91	15.1	16.7
	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
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	рΙ	N	D	D	b	D	D

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Appendix	D. Data based on the 2002 Economic Census. For inform	ation on comid	entiality protection,	sampling error, nor	isampling error, ar	ia delimitoris, see			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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SARTELL (PART - STEARNS COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 063	N	969	206	91	15.1	16.7
713	Amusement, gambling, and recreation industries	6	3 063	N	969	206	91	15.1	16.7
7139	Other amusement and recreation services	6	3 063	N	969	206	91	15.1	16.7
	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
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
	SAUK CENTRE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 638	N	581	95	44	97.6	.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	394	336	91	10	2	90.1	2.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 244	N	490	85	42	100.0	-
	SAUK RAPIDS								
	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	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
	SAVAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 734	N	1 260	129	23	26.2	_
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers	2 2	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX							J	
71	Arts, entertainment, and recreation	5	2 734	N	1 260	129	23	26.2	_
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports	2	ام	IN			ا	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]

							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>
	SHAKOPEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	f	D	D
7112	Spectator sports	4	D	N N	D	D	, ,	D	D
71121	Spectator sports	4	D	N	D	D	f	D	D
711212 7113	Racetracks  Promoters of performing arts, sports, and similar	2	D	N	D	D	f	D	D
7113	events	2	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	f	D	D
7131	Amusement parks and arcades	1	D	N	D	D	е	D	D
71311 713110	Amusement and theme parks  Amusement and theme parks	1 1	D D	N N	D D	D D	e e	D D	D D
7132	Gambling industries	1	D	N	D	D	е	D	D
71329 713290	Other gambling industries	1	D D	N N	D D	D D	e e	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	1	D	N N	D	D	e	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	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	f	D	D
7112	Spectator sports	4	D	N N	D	D	f	D	D
71121	Spectator sports	4	D	Ņ	D	D	f	D	D
711212		2	D	N	D	D	f	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	c	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	f	D	D
7131	Amusement parks and arcades	1	D	N	D	D	е	D	D
71311 713110	Amusement and theme parks	1	D D	N N	D D	D D	e e	D D	D D
713110	Gambling industries	1	D	N N	D	D	e	D	D
71329	Other gambling industries	1	D	N N	D	D	e	D	D
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting operation	1	D D	N N	D D	D D	e e	D D	D D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	SHOREVIEW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	868	N	218	37	6	41.1	10.3
	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confic	lentiality protection,	sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	piej	
							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>
	SHOREWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	N		D	b	D	D
7139	Other amusement and recreation services	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	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
	SLEEPY EYE								
	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
	SOUTH ST. PAUL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	2 439	N	677	174	77	21.1	_
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 439	N	677	174	77	21.1	_
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
	SPRING LAKE PARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	369	N	87	10	5	65.6	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	369	N	87	10	5	65.6	_
	SPRING LAKE PARK (PART - ANOKA COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	369	N	87	10	5	65.6	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	369	N	87	10	5	65.6	_
	SPRING VALLEY								
	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	a	D	D

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Appendix	<ul> <li>D. Data based on the 2002 Economic Census. For inform</li> </ul>	nation on confid	entiality 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-	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	employees for pay period including March 12	From administrative	Estimated?
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	STEWARTVILLE								
	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
••	STILLWATER		J						
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	8 328	N	2 764	630	231	28.4	6.4
713	Amusement, gambling, and recreation industries	12	8 051	N	2 674	615	221	28.9	6.6
7139	Other amusement and recreation services	12	8 051	N N	2 674	615	221	28.9	6.6
71394	Fitness and recreational sports centers	3	1 841	N N	709	162	125	35.4	_
713940	Fitness and recreational sports centers	3	1 841	N N	709	162	125	35.4	-
7139409	Other fitness and recreational sports centers	3	1 841	N	709	162	125	35.4	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 053	1 860	696	129	49	71.9	16.6
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	6 275	N	2 068	501	182	14.1	3.1
713	Amusement, gambling, and recreation industries	8	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	D	N N	D	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	1 841 1 841	N N	709 709	162 162	125 125	35.4 35.4	_
7139409	Other fitness and recreational sports centers	3	1 841	N	709	162	125	35.4	-
	THIEF RIVER FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 290	N	341	78	31	42.5	3.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	281	211	93	25	9	-	15.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 009	N	248	53	22	54.3	-
	TWO HARBORS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 988	N	648	90	74	2.9	8.8
712	Museums, historical sites, and similar institutions	2	D	N N	D	D	b	D D	D
7121	Museums, historical sites, and similar maintainers	-	Б						
	institutions	2	D	N	D	D	b	D	D
71212 712120	Historical sites	2 2	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	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar	-	5						
	institutions	2	D	D	D	D	b	D	D
71212 712120	Historical sitesHistorical sites	2 2	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	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]

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	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 <sup>2</sup>
	VADNAIS HEIGHTS								
7-1	ALL ESTABLISHMENTS	-		N.			_	_	D
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	ט
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	VICTORIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	VIRGINIA								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	6	1 314	N	328	71	36	98.3	
<i>,</i> ,	, ,	•	1 314	N	326	/ /	36	90.3	_
	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	5	D	N	D	D	b	D	D
	WABASHA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	2 204	N	639	167	20	54.2	.6
713	Amusement, gambling, and recreation industries	8	2 204	N	639	167	20	54.2	.6
7139	Other amusement and recreation services	8	2 204	N	639	167	20	54.2	.6
	FOTABLIQUMENTO CUBIFOT TO								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		0.004			407		54.0	•
<b>71</b> 713	Arts, entertainment, and recreation	<b>8</b> 8	<b>2 204</b> 2 204	<b>N</b> N	<b>639</b> 639	<b>167</b>	20 20	<b>54.2</b> 54.2	<b>.6</b> .6
713 7139	Other amusement and recreation services	8	2 204	N	639	167	20	54.2	.6
7139		0	2 204	N	009	107	20	34.2	.0
	WACONIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	WADENA	-	J	5					J
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	WADENA (PART - WADENA 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	3	D	D	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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WAITE PARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 665	N	643	145	69	38.0	25.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 665	N	643	145	69	38.0	25.9
	WASECA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 036	N	424	86	42	61.1	-
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	4	2 465	1 137	338	62	20	65.8	-
713	Amusement, gambling, and recreation industries	2	D	D	D	D	а	D	D
7139	Other amusement and recreation services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	571	N	86	24	22	40.6	-
	WATERTOWN								
	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
	WAYZATA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	1 1	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	1	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
7139	Other amusement and recreation services	1	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	3	959	N	334	97	15	79.1	-

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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>
	WEST ST. PAUL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	9 028	N	4 115	1 016	245	6.3	9.5
713	Amusement, gambling, and recreation industries	6	D D	N	4 113 D	D D	243 C	0.3 D	9.9 D
7139	Other amusement and recreation services	6	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	4	2 788	N	1 326	332	73	20.6	-
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4 4	2 788 2 788	N N	1 326 1 326	332 332	73	20.6	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	2 788 2 788	N N	1 326 1 326	332 332	73 73	20.6 20.6	_
7139409	Other fitness and recreational sports centers	4	2 788	N	1 326	332	73	20.6	_
	WHITE BEAR		2 766		. 020	302		20.0	
	ALL ESTABLISHMENTS								
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
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	2	D	N	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	2	D	N .	D	D	С	D	D
7139	Other amusement and recreation services	2	D D	N N	D	D D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2 2	D	N N	D D	D	C C	D D	D D
7139409	centers	2	D	N	D	D	С	D	D
	WHITE BEAR LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	12 713	N	3 142	507	189	52.3	-
713	Amusement, gambling, and recreation industries	9	11 893	N	2 959	475	181	54.5	_
7139	Other amusement and recreation services	9	11 893	N .	2 959	475	181	54.5	_
71399 713990	All other amusement and recreation industries . All other amusement and recreation	3	D	N N	D	D	b	D	D
7139908	industries All other miscellaneous amusement and	3 2	D D	N N	D D	D D	b b	D D	D D
	recreation services  ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2		N	D	D	b	D	
71	Arts, entertainment, and recreation	5	7 967	3 594	1 711	317	69	62.0	_
713	Amusement, gambling, and recreation industries	3	7 307 D	D D	D	D.	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
71399	All other amusement and recreation industries .	2	D	D	D	D	b	D	D
713990	All other amusement and recreation industries	2	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	2	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	ation on confiden	tiality protection, sa	ampling error, nons	sampling error, an	d definitions, see	note at end of tab		f vo a sinta /
							Paid	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>
	WHITE BEAR LAKE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	4 746	N	1 431	190	120	36.1	-
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
	WHITE BEAR LAKE (PART - RAMSEY COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	12 713	N	3 142	507	189	52.3	_
713	Amusement, gambling, and recreation industries	9	11 893	N	2 959	475	181	54.5	_
7139	Other amusement and recreation services	9	11 893	N	2 959	475	181	54.5	_
71399	All other amusement and recreation industries.	3	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	3	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	_				J			
71	Arts, entertainment, and recreation	5	7 967	3 594	1 711	317	69	62.0	_
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
71399	All other amusement and recreation industries.	2	D	D	D	D	b	D	D
713990	All other amusement and recreation industries	2	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		-		_				
71	Arts, entertainment, and recreation	9	4 746	N	1 431	190	120	36.1	_
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
	WILLMAR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	4 777	N	1 135	250	125	59.2	9.1
713	Amusement, gambling, and recreation industries	7	D	N	D	D	с	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	5	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM	4	2 523	N	592	114	47	82.7	17.3
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	5	D	D	D	b	D	D
71394	Fitness and recreational sports centers	1	<b>D</b>	D	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO	1	D	D	D	D	b	D	D
74	FEDERAL INCOME TAX				_	_		_	_
71	Arts, entertainment, and recreation	<b>6</b>	<b>D</b> D	N	<b>D</b> D	<b>D</b>	b	<b>D</b> D	<b>D</b> D
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	5	D	N N	D	D	b b	D	D
7139	Other amusement and recreation services	5	D	IN	Ы	D	"	D	D
	WINDOM								
	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

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Appendix	D. Data based on the 2002 Economic Census. For inform	ation on confide	ntiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	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>
	WINONA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	8 337	N	2 744	556	256	46.0	7.4
713	Amusement, gambling, and recreation industries	17	7 953	N	2 616	530	245	47.5	7.8
7139	Other amusement and recreation services	17	7 953	N	2 616	530	245	47.5	7.8
71394	Fitness and recreational sports centers	7	D	N	D	D	С	D	D
713940 71399	Fitness and recreational sports centers All other amusement and recreation industries .	7 3	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	3	D	N	D	D	b	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	4	D	D	D	D	С	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	13	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139	Other amusement and recreation services	13	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
7.0000	industries	3	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	11 179	N	3 304	805	316	8.7	2.5
713	Amusement, gambling, and recreation industries	9	D D	N	D 004	D	e	D.7	D D
7139	Other amusement and recreation services	9	D	N	D	D	e	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	e	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	D D	N N	D D	D D	e c	D D	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	е	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	е	D	D
7139	Other amusement and recreation services	8	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	c	D	D
	WORTHINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 008	N	553	98	43	100.0	_
7139	Other amusement and recreation services	5	2 008	N	553	98	43	100.0	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 721	1 127	473	76	33	93.9	.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	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]

Appendix	D. Data based on the 2002 Economic Gensus. 1 of inform	nation on com	deritiality protection	, sampling error, nor	isamping error, ar	ia acimiliono, see	iole 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	
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>
	WYOMING								
	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
	ZIMMERMAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ZUMBROTA								
	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
	BALANCE OF AITKIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	4 522	N	663	100	42	47.6	2.3
713	Amusement, gambling, and recreation industries	7	3 380	N	439	82	20	34.7	3.1
7139	Other amusement and recreation services	7	3 380	N	439	82	20	34.7	3.1
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	3	D	N	D	D	а	D	D
7.10000	industries	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	770	247	86	19	24	79.2	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 752	N	577	81	18	41.2	2.8
713	Amusement, gambling, and recreation industries	6	D	N	D	D	а	D	D
7139	Other amusement and recreation services	6	D	N	D	D	а	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	2	D	N	D	D	а	D	D
713330	industries	2	D	N	D	D	a	D	D
	BALANCE OF ANOKA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	1 850	N	409	92	52	81.4	18.6
7139	Other amusement and recreation services	7	1 850	N	409	92	52	81.4	18.6
	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	8	1 859	N	438	105	52	81.0	14.7

[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 confi	dentiality protection	, sampling error, no	nsampling error, ar	ia delimilions, 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-	Receipts/	_	Annual	First-quarter	employees for pay period including	From 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>
	BALANCE OF BECKER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	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	10	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	11	D	N	D	D	b	D	D
	BALANCE OF BELTRAMI COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	7 304	N	3 018	771	209	21.7	3.9
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	318	293	59	13	9	13.2	48.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	6 986	N	2 959	758	200	22.1	1.8
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	BALANCE OF BENTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 284	N	657	138	26	54.2	45.8
713	Amusement, gambling, and recreation industries	6	3 284	N	657	138	26	54.2	45.8
7139	Other amusement and recreation services	6	3 284	N	657	138	26	54.2	45.8
	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 BIG STONE 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	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]

Аррепаіх	Pala based on the 2002 Economic Gensus. To inform					,	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 BLUE EARTH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	5 753	N	2 089	595	203	1.3	7.6
713	Amusement, gambling, and recreation industries	9	D	N N	D	D	c	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	5	3 212	2 711	1 148	238	75	2.2	8.8
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	2 541	N	941	357	128	-	6.1
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
	BALANCE OF BROWN COUNTY								
	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	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF CARLTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	2 079	N	610	54	16	37.2	34.3
	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	10	D	N	D	D	a	D	D
	BALANCE OF CARVER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	3 037	N N	1 126	200	30	2.0	2.0
7139	Other amusement and recreation services	6	3 037	N	1 126	200	30	2.0	2.0
	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	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

[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>
	BALANCE OF CASS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	24 102	N	6 816	927	194	15.9	2.3
711	Performing arts, spectator sports, and related	2.1	24 102	.,	0 010	321	134	13.3	2.0
	industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
71329 713290	Other gambling industries	1 1	D D	N N	D D	D D	C C	D D	D D
7139	Other amusement and recreation services	17	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	468	437	189	46	15	46.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	23 634	N	6 627	881	179	15.3	2.4
711	Performing arts, spectator sports, and related		20 004		0 027	001		10.0	2.14
	industries	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7132 71329	Gambling industries  Other gambling industries	1	D D	N N	D D	D D	C	D D	D D
713290	Other gambling industries	i	Ď	N	Ď	Ď	c	Ď	Ď
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
	BALANCE OF CHISAGO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	6 641	N	1 902	574	247	24.7	20.7
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	3	D	N	D	D	С	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	7	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
	BALANCE OF CLAY 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	a	D	D
	BALANCE OF CLEARWATER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	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 FEDERAL INCOME TAX			_					
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
-	, ,	· ·	-	• •			a		

[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	D. Data based on the 2002 Economic Census. To infor	nation on com	deritiality protection	, sampling error, no	ilisampiing error, ai	ia acimilions, sec	Tiole at end of tax	nej	
							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)	(\$ <sup>1</sup> ,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF COOK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	19 284	N	4 589	1 239	277	2.3	73.4
713	Amusement, gambling, and recreation industries	5	18 866	N	4 504	1 218	272	2.0	74.7
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	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	5	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	3	D	N	D	D	С	D	D
	BALANCE OF COTTONWOOD 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 CROW WING COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	10 181	N	2 185	493	146	50.1	.3
713	Amusement, gambling, and recreation industries	23	D	N	D	D	С	D	D
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	7	D	N	D	D	a	D	D
	industries	7	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	24	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	С	D	D
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
	BALANCE OF DAKOTA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related								
=10	industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	9	5 383	N N	1 701	276	152	23.7	_
7139	Other amusement and recreation services	9	5 383	N N	1 701	276	152	23.7	_
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	2 2	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM	2	D	N	D	D	b	D	D
71	FEDERAL INCOME TAX	_	_		_	_	_		_
71	Arts, entertainment, and recreation	2	D	<b>D</b>	l <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]

							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>
	BALANCE OF DAKOTA COUNTY—Con.  ESTABLISHMENTS SUBJECT TO  FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	9	5 383	N	1 701	276	152	23.7	-
7139	Other amusement and recreation services	9	5 383	N	1 701	276	152	23.7	-
71394 713940 7139409	Fitness and recreational sports centers	2 2 2	D D	N N	D D	D D	b b	D D	D D
	BALANCE OF DODGE COUNTY	-							
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	785	N	231	39	5	63.2	-
	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	3	D	N	D	D	а	D	D
	BALANCE OF DOUGLAS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	3 216	N	730	102	39	75.2	7.8
713	Amusement, gambling, and recreation industries	10	2 955	N	693	94	37	79.0	8.5
7139	Other amusement and recreation services	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	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	2 955	N	693	94	37	79.0	8.5
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	BALANCE OF FARIBAULT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	363	N	76	20	11	46.6	6.3
	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 FILLMORE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	2 514	N	749	121	64	99.8	.2
7139	Other amusement and recreation services	10	2 514	N	749	121	64	99.8	.2
	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	11	2 588	N	770	129	66	91.5	.2
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

[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	nation on confid	dentiality protection,	sampling error, no	nsampling error, ar	ia definitions, 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>
	BALANCE OF FREEBORN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 864	N	336	54	10	63.5	1.0
	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	7	D	N	D	D	а	D	D
	BALANCE OF GOODHUE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	4 765	N	1 826	742	228	9.9	1.7
713	Amusement, gambling, and recreation industries	10	4 765	N	1 826	742	228	9.9	1.7
7139	Other amusement and recreation services	10	4 765	N	1 826	742	228	9.9	1.7
	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	6	D	N	D	D	С	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
	BALANCE OF GRANT 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 FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF HENNEPIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	20 927	N	7 074	1 391	375	19.7	.7
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	b	D	D
7111	Performing arts companies	2	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	е	D	D
7139	Other amusement and recreation services	19	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs Golf courses and country clubs	2 2	D D	N N	D D	D D	C	D D	D D
71393 713930	Marinas	4	5 494 5 494	N N	1 151 1 151	182 182	35 35	36.3 36.3	- - -
71399 713990	All other amusement and recreation industries . All other amusement and recreation	6	D D	N	D D	D D	b	D D	D D
7139908	industries	6 4	D D	N N	D D	D	b b	D D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	3 114	3 036	1 483	268	107	1.4	1.8
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	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	2. Data based on the 2002 Economic Gensus. For more			,,,	,			Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business						Paid employees for pay period	From	
code		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 HENNEPIN COUNTY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	17 813	N	5 591	1 123	268	22.9	.5
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
7111	Performing arts companies	1	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	C	D D	D D
71393 713930	Marinas Marinas	4 4	5 494 5 494	N N	1 151 1 151	182 182	35 35	36.3 36.3	_
	BALANCE OF HOUSTON COUNTY								
	ALL ESTABLISHMENTS				_	_		_	_
71	Arts, entertainment, and recreation  ESTABLISHMENTS SUBJECT TO	2	D	N	D	D	а	D	D
	FEDERAL INCOME TAX				_	_		_	_
71	Arts, entertainment, and recreation  BALANCE OF HUBBARD COUNTY	2	D	N	D	D	а	D	D
74	ALL ESTABLISHMENTS	3	D		D	D	_	D	D
71	Arts, entertainment, and recreation  ESTABLISHMENTS EXEMPT FROM	3		N			а		
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	1	D	N	D	D	а	D	D
	BALANCE OF ISANTI 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	1	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 ITASCA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	17 542	N	4 509	946	230	5.7	2.2
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N 	D	D	b	D	D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	5 5	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	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	na aetinitions, see	note at end of tal	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>2</sup>
	BALANCE OF JACKSON COUNTY								
	444 5074 DU 104445NTO								
71	ALL ESTABLISHMENTS	1	D	N	D	D		D	D
71	Arts, entertainment, and recreation	'	5	N			a	U	, ,
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF KANABEC 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 KANDIYOHI COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 110	N	950	134	118	40.1	.2
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	3 110	N	950	134	118	40.1	.2
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	BALANCE OF KITTSON 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 KOOCHICHING COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 037	N	236	33	19	80.6	11.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
, ·	BALANCE OF LAC QUI PARLE COUNTY	•		N			a		J
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	756	N	192	33	21	52.8	9.0
•	ESTABLISHMENTS SUBJECT TO		700		102			02.0	0.0
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	756	N	192	33	21	52.8	9.0
	BALANCE OF LAKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 104	N	281	49	14	22.9	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 104	N	281	49	14	22.9	_

[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	D. Data based on the 2002 Economic Census. For inform	lation on confid	deficiality protection,	sampling error, no	isampling error, at	ia delimitoris, see	note at end of tal	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 administrative records1	nue — Estimated²
	BALANCE OF LAKE OF THE WOODS COUNTY	(namzer)	(\$1,000)	(\$\psi,000)	(\$1,000)	(\$1,000)	(names)	1000.00	Zemmated
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 652	N	361	67	20	27.4	15.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	115	110	39	9	3	_	57.4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 537	N	322	58	17	29.5	12.6
	BALANCE OF LE SUEUR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	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	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	а	D	D
	BALANCE OF LINCOLN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	590	N	149	17	5	61.5	_
	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	3	D	N	D	D	а	D	D
	BALANCE OF LYON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	766	N	223	26	4	62.1	37.9
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	•				,			
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF MCLEOD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	3 109	N	535	87	30	76.1	1.6
713	Amusement, gambling, and recreation industries	7	3 109	N	535	87	30	76.1	1.6
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	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	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]

дррепиіх і	B. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality proteotion	, sampling error, no	noampling cirol, ai	ia acimiliono, occ	note at one or ta	510]	
							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>
	BALANCE OF MAHNOMEN 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 MARSHALL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	142	N	47	-	-	-	28.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	142	138	47	_	_	_	28.9
	BALANCE OF MARTIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	761	N	215	29	10	17.7	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	2	D	N	D	D	а	D	D
	BALANCE OF MEEKER 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 MILLE LACS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	7 308	N	2 706	366	92	71.3	3.2
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	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	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
	BALANCE OF MORRISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 883	N	362	41	19	83.8	2.4
	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	5	D	N	<b>D</b>	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]

NAIGO							Paid	Percent o	of receipts/
NAIGO									iiue—
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>
Е	BALANCE OF MOWER COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 A	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
E	BALANCE OF MURRAY COUNTY								
	ALL ESTABLISHMENTS								
71 A	Arts, entertainment, and recreation	6	409	N	80	16	9	21.0	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 A	Arts, entertainment, and recreation	3	302	295	65	11	3	-	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 A	Arts, entertainment, and recreation	3	107	N	15	5	6	80.4	-
E	BALANCE OF NICOLLET COUNTY								
	ALL ESTABLISHMENTS								
71 A	Arts, entertainment, and recreation	3	1 013	N	300	80	9	6.3	45.5
1	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 A	Arts, entertainment, and recreation	3	1 013	N	300	80	9	6.3	45.5
E	BALANCE OF NOBLES COUNTY								
	ALL ESTABLISHMENTS								
71 A	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 A	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
E	BALANCE OF NORMAN COUNTY								
	ALL ESTABLISHMENTS								
71 A	Arts, entertainment, and recreation	4	278	N	63	8	5	64.4	6.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 A	Arts, entertainment, and recreation	4	278	N	63	8	5	64.4	6.1
E	BALANCE OF OLMSTED COUNTY								
	ALL ESTABLISHMENTS								
71 A	Arts, entertainment, and recreation	7	1 906	N	473	71	98	32.1	14.4
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								
	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	4	D	N	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confic	entiality protection,	sampling error, nor	nsampling error, ar	id definitions, see		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)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF OTTER TAIL COUNTY								
	ALL ESTABLISHMENTS					440			44.0
<b>71</b> 713	Arts, entertainment, and recreation	<b>17</b> 12	<b>3 094</b> 2 248	<b>N</b> N	983 814	<b>112</b> 91	<b>73</b>	<b>32.4</b> 41.4	<b>11.8</b> 3.6
713 7139	Other amusement and recreation services	12	2 248	N	814	91	68	41.4	3.6
	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	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	BALANCE OF PINE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related	_	_		_	_		_	_
=445	industries	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	1	D	N	D	D	a	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	1	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	3	433	287	187	28	17	49.2	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	1	D	N	D	D	a	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	1	D D	N N	D D	D D	a	D D	D D
	BALANCE OF PIPESTONE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF POLK 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	471	N	175	36	11	83.4	_
	BALANCE OF RAMSEY 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	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]

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NAICS							Paid employees for	Percent o	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>
	BALANCE OF RED LAKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	_	_		_	_	_		_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF REDWOOD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	763	684	325	56	26	31.1	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF RENVILLE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	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	4	D	N	D	D	а	D	D
	BALANCE OF RICE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	BALANCE OF ROSEAU COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
	BALANCE OF ST. LOUIS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	5 522	N	848	124	70	35.9	41.0
713 7139	Amusement, gambling, and recreation industries  Other amusement and recreation services	21 20	5 057 D	N N	725 D	99 D	58 b	39.2 D	40.4 D
7139	All other amusement and recreation services	3	1 942	N N	91	23	13	38.6	61.4
713990	All other amusement and recreation industries	3	1 942	N	91	23	13	38.6	61.4
7139908	All other miscellaneous amusement and recreation services	3	1 942	l N	91	23	13	38.6	61.4

[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>
	BALANCE OF ST. LOUIS COUNTY—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	2 957	940	324	59	34	47.6	52.4
713	Amusement, gambling, and recreation industries	7	D	D	D	D	b	D	D
7139	Other amusement and recreation services	7	D	D	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	3	1 942	387	91	23	13	38.6	61.4
7139908	industries	3	1 942	387	91	23	13	38.6	61.4
	recreation services  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	3	1 942	387	91	23	13	38.6	61.4
71	Arts, entertainment, and recreation	18	2 565	N	524	65	36	22.4	28.0
713	Amusement, gambling, and recreation industries	14	D	N	D	D	b	D	D
7139	Other amusement and recreation services	13	D	N	D	D	а	D	D
	BALANCE OF SCOTT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	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	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71399	All other amusement and recreation industries. All other amusement and recreation	5	D	N	D	D	b	D	D
713990 7139908	industries	5	D	N	D	D	b	D	D
7139906	recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	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	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	4	D	N	D	D	b	D	D
7139908	industries	4	D	N	D	D	b	D	D
7100000	recreation services	4	D	N	D	D	b	D	D
	BALANCE OF SHERBURNE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139 71399	Other amusement and recreation services All other amusement and recreation industries .	10 7	D D	N N	D D	D D	c b	D D	D D
71399	All other amusement and recreation industries .  All other amusement and recreation industries	7	D	N N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	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
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
71399 713990	All other amusement and recreation industries . All other amusement and recreation	1	D	D	D	D	b	D	D
7139908	industries	1	D	D	D	D	b	D	D
	recreation services	1	D	D	D	D	Ы	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. Torminon	nation on com	The state of the s	, sampling error, nor	Tisampling error, ar	iu uciiiililoiis, see	Tiole 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	
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>
	BALANCE OF SHERBURNE COUNTY-								
	Con.								
	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	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	BALANCE OF SIBLEY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	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
	BALANCE OF STEARNS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	10 347	N	3 320	806	350	28.3	6.6
713	Amusement, gambling, and recreation industries	27	D	N	D	D	е	D	D
7139	Other amusement and recreation services	27	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	11 11	1 675 1 675	N N	416 416	82 82	59 59	62.5 62.5	35.7 35.7
7139409	Other fitness and recreational sports centers	10	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	5	D	N	D	D	b	D	D
	industries	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	1 627	1 170	375	53	27	49.8	20.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	8 720	N	2 945	753	323	24.3	4.1
713	Amusement, gambling, and recreation industries	18	D	N	D	D	е	D	D
7139	Other amusement and recreation services	18	D	N	D	D	е	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	4	D	N	D	D	b .	D	D
	industries  BALANCE OF STEELE COUNTY	4	D	N	D	D	b	D	D
	BALANCE OF STEELE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	2 125	N	370	44	13	9.5	3.9
713	Amusement, gambling, and recreation industries	4	D	N	D _	D	a	D	D
7139	Other amusement and recreation services	4	D	N	D	D	a	D	D
	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	a	D	D
	BALANCE OF STEVENS COUNTY	_	_		_	_			_
71	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 confi	dentiality protection	, sampling error, noi	nsampling error, ar	na aetinitions, see	note at end of ta	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>
	BALANCE OF SWIFT COUNTY	( 1 11 )	(* /***/	( , , , , , ,	(,,,,,,	(1,7227)	( 1 11 )		
	ALL ESTABLISHMENTS								
		_	_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	BALANCE OF TODD 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	554	N	129	26	10	45.1	54.9
	BALANCE OF TRAVERSE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF WABASHA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 738	N	217	79	42	64.7	6.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 738	N	217	79	42	64.7	6.6
	BALANCE OF WADENA 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 WASECA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	543	N	222	42	7	53.4	.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	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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF WASHINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	14 541	N	5 446	1 660	576	9.1	1.6
713	Amusement, gambling, and recreation industries	13	12 668	N	4 745	1 499	548	6.0	1.8
7139	Other amusement and recreation services	13	12 668	N	4 745	1 499	548	6.0	1.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	f	D	D
7139	Other amusement and recreation services	9	D	N	D	D	f	D	D
	BALANCE OF WATONWAN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF WINONA COUNTY								
	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	1	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 WRIGHT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	3 385	N	1 069	178	37	66.8	33.2
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	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	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D

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

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

NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue —	
								From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF YELLOW MEDICINE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	242	N	54	2	1	46.7	-
	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

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.

# Appendix A. Explanation of Terms

#### ANNUAL PAYROLL

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

#### **ESTABLISHMENTS**

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

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

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

#### **EXPENSES**

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

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

#### FIRST-QUARTER PAYROLL

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

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

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

# **RECEIPTS/REVENUE**

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

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

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

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

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

# Appendix B. NAICS Codes, Titles, and Descriptions

# 71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

### 711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

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

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

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

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

#### **7111 PERFORMING ARTS COMPANIES**

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

# **71111 THEATER COMPANIES AND DINNER THEATERS**

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

#### 711110 THEATER COMPANIES AND DINNER THEATERS

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

# **7111101 OPERA COMPANIES**

Establishments primarily engaged in producing operas.

#### **7111102 THEATER COMPANIES**

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

#### **7111103 DINNER THEATERS**

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

# **71112 DANCE COMPANIES**

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

# **711120 DANCE COMPANIES**

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

#### 71113 MUSICAL GROUPS AND ARTISTS

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

#### 711130 MUSICAL GROUPS AND ARTISTS

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

#### 7111301 SYMPHONY ORCHESTRAS AND CHAMBER MUSIC ORGANIZATIONS

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

#### 7111309 OTHER MUSIC GROUPS AND ARTISTS

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

#### **71119 OTHER PERFORMING ARTS COMPANIES**

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

#### **711190 OTHER PERFORMING ARTS COMPANIES**

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

#### **7111901 CIRCUSES**

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

#### 7111909 OTHER PERFORMING ART COMPANIES (EXCEPT CIRCUSES)

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

#### **7112 SPECTATOR SPORTS**

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

#### **71121 SPECTATOR SPORTS**

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

#### **711211 SPORTS TEAMS AND CLUBS**

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

#### 7112111 FOOTBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional football clubs.

#### 7112112 BASEBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

#### 7112119 OTHER PROFESSIONAL SPORTS TEAMS AND CLUBS

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

#### **711212 RACETRACKS**

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

#### 7112121 DOG RACETRACK OPERATION

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

#### 7112122 AUTO RACETRACK OPERATION

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

#### 7112123 HORSE RACETRACK OPERATION

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

# **711219 OTHER SPECTATOR SPORTS**

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

#### 7112191 PROFESSIONAL ATHLETES

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

#### 7112192 RACING (EXCEPT RACETRACK OPERATION)

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

#### 7113 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# 7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

# 71151 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

# 711510 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

### 712 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

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

#### 7121 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

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

# **71211 MUSEUMS**

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

#### **712110 MUSEUMS**

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

#### **71212 HISTORICAL SITES**

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

#### **712120 HISTORICAL SITES**

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

#### **71213 ZOOS AND BOTANICAL GARDENS**

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

#### **712130 ZOOS AND BOTANICAL GARDENS**

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

# 71219 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

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

#### 712190 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

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

#### 713 AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES

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

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

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

#### **7131 AMUSEMENT PARKS AND ARCADES**

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

#### **71311 AMUSEMENT AND THEME PARKS**

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

#### **713110 AMUSEMENT AND THEME PARKS**

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

#### 7131101 WATERPARKS

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

# 7131102 AMUSEMENT PARKS (EXCEPT WATERPARKS)

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

# **71312 AMUSEMENT ARCADES**

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

#### **713120 AMUSEMENT ARCADES**

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

### **7132 GAMBLING INDUSTRIES**

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

# **71321 CASINOS (EXCEPT CASINO HOTELS)**

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

#### **713210 CASINOS (EXCEPT CASINO HOTELS)**

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

#### **71329 OTHER GAMBLING INDUSTRIES**

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

#### **713290 OTHER GAMBLING INDUSTRIES**

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

#### **7132901 SLOT MACHINE OPERATORS**

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

# 7132902 LOTTERY, BINGO, BOOKIE, AND OTHER BETTING OPERATIONS

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

#### 7139 OTHER AMUSEMENT AND RECREATION INDUSTRIES

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

# 71391 GOLF COURSES AND COUNTRY CLUBS

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

#### 713910 GOLF COURSES AND COUNTRY CLUBS

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

# **71392 SKIING FACILITIES**

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

#### **713920 SKIING FACILITIES**

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

#### **71393 MARINAS**

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

# **713930 MARINAS**

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

# **71394 FITNESS AND RECREATIONAL SPORTS CENTERS**

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

#### 713940 FITNESS AND RECREATIONAL SPORTS CENTERS

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

#### **7139404 ICE SKATING RINKS**

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

#### 7139405 ROLLER SKATING RINKS

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

# 7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS

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

# **71395 BOWLING CENTERS**

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

#### **713950 BOWLING CENTERS**

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

# 71399 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

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

#### 713990 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

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

#### **7139901 DANCE HALLS**

Establishments primarily engaged in operating dance halls or ballrooms.

# 7139902 CONCESSION OPERATORS OF AMUSEMENT DEVICES AND RIDES

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

# **7139904 MINIATURE GOLF COURSES**

Establishments primarily engaged in operating miniature golf courses.

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

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

#### 7139908 ALL OTHER MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES

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

# Appendix C. Methodology

#### **SOURCES OF THE DATA**

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

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

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

The report forms used to collect information for establishments in this sector are available at help.econ.census.gov/econhelp/resources/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at www.census.gov/econ/www/history.html.

# **INDUSTRY CLASSIFICATION OF ESTABLISHMENTS**

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

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

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

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

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

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

# **RELIABILITY OF DATA**

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

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

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

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

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

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

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

#### TREATMENT OF NONRESPONSE

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

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

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

# **DISCLOSURE**

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

# Appendix D. Geographic Notes

#### **MINNESOTA**

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

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

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

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

**Blaine** is in Anoka and Ramsey Counties.

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

**Chanhassen** is in Carver and Hennepin Counties.

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

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

**Dayton** is in Hennepin and Wright Counties.

**Granite Falls** is in Chippewa and Yellow Medicine Counties.

**Grant** incorporated in January 1997. This change deletes territory from the Balance of Washington County.

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

**Hastings** is in Dakota and Washington Counties.

**La Crescent** is in Houston and Winona Counties; it annexed into Winona County in September 1998. This change deletes territory from the Balance of Winona County.

**Lake City** is in Goodhue and Wabasha Counties.

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

Le Sueur is in Le Sueur and Sibley Counties.

Mankato is in Blue Earth, Le Sueur, and Nicollet Counties.

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

**New Prague** is in Le Sueur and Scott Counties.

Northfield is in Dakota and Rice Counties.

North Mankato is in Blue Earth and Nicollet Counties.

**Norwood Young America** was formed from the merger of Norwood and Young America in January 1997; neither place was separately tabulated in 1997. This change deletes territory from the Balance of Carver County.

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

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

**Princeton** is in Mille Lacs and Sherburne Counties.

**Rockford** is in Hennepin and Wright Counties.

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

**St. Anthony** is in Hennepin and Ramsey Counties.

**St. Augusta** incorporated in November 2000. This change deletes territory from the Balance of Stearns County.

**St. Cloud** is in Benton, Sherburne, and Stearns Counties.

Sartell is in Benton and Stearns Counties.

**Spring Lake Park** is in Anoka and Ramsey Counties.

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

**Staples** is in Todd and Wadena Counties.

Wadena is in Otter Tail and Wadena Counties.

White Bear Lake is in Ramsey and Washington Counties.

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

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

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

**Balance of Carver County** lost territory due to the formation of Norwood Young America from the merger of Norwood and Young America in January 1997.

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

**Balance of Fillmore County** no longer includes Spring Valley, which is tabulated separately due to a population increase.

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

**Balance of Hennepin County** no longer includes Greenfield and Rogers, which are tabulated separately due to a population increase and includes Osseo, which is no longer tabulated separately due to a population decrease.

**Balance of Mille Lacs County** no longer includes Milaca, which is tabulated separately due to a population increase.

**Balance of Otter Tail County** no longer includes Perham, which is tabulated separately due to a population increase.

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

**Balance of Sherburne County** no longer includes Becker and Zimmerman, which are tabulated separately due to a population increase.

Balance of Stearns County lost territory due to the incorporation of St. Augusta.

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

Balance of Washington County lost territory due to the incorporation of Grant.

Balance of Winona County lost territory due to the annexation of La Crescent into the county.

**Balance of Wright County** no longer includes Albertville, Annandale, and Cokato, which are tabulated separately due to a population increase.

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# Appendix E. Metropolitan and Micropolitan Statistical Areas

# FARGO-WAHPETON, ND-MN COMBINED STATISTICAL AREA

# Fargo, ND-MN Metropolitan Statistical Area

Clay County, MN

Cass County, ND

# Wahpeton, ND-MN Micropolitan Statistical Area

Wilkin County, MN

Richland County, ND

# MINNEAPOLIS-ST. PAUL-ST. CLOUD, MN-WI COMBINED STATISTICAL AREA

# Faribault-Northfield, MN Micropolitan Statistical Area

Rice County, MN

# **Hutchinson, MN Micropolitan Statistical Area**

McLeod County, MN

# Minneapolis-St. Paul-Bloomington, MN-WI Metropolitan Statistical Area

Anoka County, MN

Carver County, MN

Chisago County, MN

Dakota County, MN

Hennepin County, MN

Isanti County, MN

Ramsey County, MN

Scott County, MN

Sherburne County, MN

Washington County, MN

Wright County, MN

Pierce County, WI

St. Croix County, WI

# Red Wing, MN Micropolitan Statistical Area

Goodhue County, MN

# St. Cloud, MN Metropolitan Statistical Area

Benton County, MN

Stearns County, MN

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### ALBERT LEA, MN MICROPOLITAN STATISTICAL AREA

Freeborn County, MN

# ALEXANDRIA, MN MICROPOLITAN STATISTICAL AREA

Douglas County, MN

# AUSTIN, MN MICROPOLITAN STATISTICAL AREA

Mower County, MN

#### BEMIDJI, MN MICROPOLITAN STATISTICAL AREA

Beltrami County, MN

# BRAINERD, MN MICROPOLITAN STATISTICAL AREA

Cass County, MN

Crow Wing County, MN

# **DULUTH, MN-WI METROPOLITAN STATISTICAL AREA**

Carlton County, MN

St. Louis County, MN

Douglas County, WI

# FAIRMONT, MN MICROPOLITAN STATISTICAL AREA

Martin County, MN

# FERGUS FALLS, MN MICROPOLITAN STATISTICAL AREA

Otter Tail County, MN

# GRAND FORKS, ND-MN METROPOLITAN STATISTICAL AREA

Polk County, MN

Grand Forks County, ND

# LA CROSSE, WI-MN METROPOLITAN STATISTICAL AREA

Houston County, MN

La Crosse County, WI

# MANKATO-NORTH MANKATO, MN MICROPOLITAN STATISTICAL AREA

Blue Earth County, MN

Nicollet County, MN

# MARSHALL, MN MICROPOLITAN STATISTICAL AREA

Lyon County, MN

# NEW ULM, MN MICROPOLITAN STATISTICAL AREA

Brown County, MN

# OWATONNA, MN MICROPOLITAN STATISTICAL AREA

Steele County, MN

# ROCHESTER, MN METROPOLITAN STATISTICAL AREA

Dodge County, MN

Olmsted County, MN

Wabasha County, MN

# WILLMAR, MN MICROPOLITAN STATISTICAL AREA

Kandiyohi County, MN

# WINONA, MN MICROPOLITAN STATISTICAL AREA

Winona County, MN

# WORTHINGTON, MN MICROPOLITAN STATISTICAL AREA

Nobles County, MN

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