Nebraska: 2002

Issued June 2005

EC02-71A-NE

2002 Economic Census *Arts, Entertainment, and Recreation* Geographic Area Series



Helping You Make Informed Decisions

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



ACKNOWLEDGMENTS

This report was prepared in the Service Sector Statistics Division under the direction of **Bobby E**. **Russell**, Assistant Division Chief for Census Programs. Planning, management, and coordination of this report were under the supervision of **Jack B**. **Moody**, Chief, Service Census Branch, assisted by **Jack R**. **Drago**, Kirk K. Degler, Susan G. Baker, John P. Kern, Maria A. Poschinger, and **Vannah L**. **Beatty**. Primary staff assistance was provided by Kari M. Behrend, Scherrie L. Butler, Kim A. Casey, Alizabeth J. Chittenden, Laurie E. Davis, Tara S. Dryden, Michael Dunfee, Ashley G. Garmon, Holly C. Higgins, Julie A. Ishman, Misty I. Jensen, Christine M. Joseph, Robin A. Justice, Joyce Kiessling, Jason T. Lambert, John J. Manning, Patrice C. Norman, Karen K. Ruane, Jill L. Smith, Theresa L. Steele, and Brent M. Williams.

Mathematical and statistical techniques, as well as the coverage operations, were provided by **Ruth E. Detlefsen**, Assistant Division Chief for Research and Methodology, assisted by **Scot A. Dahl**, Leader, Census/Current Integration Group, with staff assistance from **Samson A. Adeshiyan** and **Anthony G. Tersine Jr**.

Eddie J. Salyers, Assistant Division Chief of Economic Planning and Coordination Division, was responsible for overseeing the editing and tabulation procedures and the interactive analytical software. Dennis Shoemaker and Kim Wortman, Special Assistants, John D. Ward, Chief, Analytical Branch, and Brandy L. Yarbrough, Chief, Edit Branch, were responsible for developing the systems and procedures for data collection, editing, review, and correction. Donna L. Hambric, Chief of the Economic Planning Staff, was responsible for overseeing the systems and information for dissemination. Douglas J. Miller, Chief, Tables and Dissemination Branch, assisted by Lisa Aispuro, Jamie Fleming, Keith Fuller, Andrew W. Hait, and Kathy G. Padgett were responsible for developing the data dissemination systems and procedures. The Geography Division staff, Robert LaMacchia, Chief, developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Howard R. Hogan**, Chief, developed and coordinated the computer processing systems. **Barry F. Sessamen**, Assistant Division Chief for Post Collection, was responsible for design and implementation of the processing systems and computer programs. **Gary T. Sheridan**, Chief, Macro Analytical Branch, assisted by **Apparao V. Katikineni** and **Edward F. Johnson** provided computer programming and implementation.

The Systems Support Division provided the table composition system. **Robert Joseph Brown**, Table Image Processing System (TIPS) Senior Software Engineer, was responsible for the design and development of the TIPS, under the supervision of **Robert J. Bateman**, Assistant Division Chief, Information Systems.

The staff of the National Processing Center performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

Margaret A. Smith, Bernadette J. Beasley, Michael T. Browne, and **Alan R. Plisch** of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, provided publication and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by **James R. Clark**, Assistant Division Chief, and **Susan L. Rappa**, Chief, Publications Services Branch.

Special acknowledgment is also due the many businesses whose cooperation contributed to the publication of these data.

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

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

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

RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

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

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

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

BASIS OF REPORTING

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

GEOGRAPHIC AREA CODING

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

AVAILABILITY OF ADDITIONAL DATA

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

HISTORICAL INFORMATION

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

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

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

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

REPORTS

The following reports provide statistics on this sector.

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

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

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

Subject Series:

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES

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

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

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

RELIABILITY OF DATA

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

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

CONTACTS FOR DATA USERS

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

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- N Not available or not comparable
- S Withheld because estimates did not meet publication standards
- X Not applicable
- Z Less than half the unit shown
- a 0 to 19 employees
- b 20 to 99 employees
- c 100 to 249 employees
- e 250 to 499 employees
- f 500 to 999 employees
- g 1,000 to 2,499 employees
- h 2,500 to 4,999 employees i 5.000 to 9.999 employees
- i 10,000 to 24,999 employees
- k 25,000 to 49,999 employees
- I 50,000 to 99,999 employees
- m 100,000 employees or more

r Revised - Represents zero (page image/print only) (CC) Consolidated city (IC) Independent city CDP Census designated place

Table 1. Summary Statistics for the State: 2002

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

	or mormation on connuentiality protection, sampling end						Paid	Percent c 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 ¹	Estimated ²
	NEBRASKA								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	800	468 527	N	138 269	30 287	10 275	16.3	6.2
71	Performing arts, spectator sports, and related	800	408 527		130 209	30 207	10 275	10.3	0.2
	industries	161	99 480	N	28 252	6 674	1 803	10.8	1.8
7111	Performing arts companies	42	25 167	N	9 912	2 404	531	6.0	.7
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	22 22	14 487 14 487	N N	6 280 6 280	1 354 1 354	356 356	1.5 1.5	.9 .9
7111101 7111102	Opera companies Theater companies	1 20	D	N N	D	D	b e	D	D
7111103 71112	Dinner theaters Dance companies.	1 2	D	N N	DDD	D	a	D	.9 .9 D D D D
711120 71113 711130	Dance companies Musical groups and artists	2 15 15	D 9 422 9 422	N N N	D 3 173 3 173	D 956 956	a 131 131	D 3.1 3.1	.4 .4
7111301	Musical groups and artists Symphony orchestras and chamber music organizations	4	9 422 D	N	D	930 D	c	5.1 D	
7111309 71119	Other performing arts companies	11	D	N N	D D	D	b	D	D D D
711190 7111901	Other performing arts companies Circuses	3	D	N N	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	N	D	D	b	D	D
7112	Spectator sports	29	41 721	N	10 489	2 473	746	9.4	1.8
71121	Spectator sports Sports teams and clubs	29	41 721	N	10 489	2 473	746	9.4	1.8
711211 7112111 7112112	Football clubs	5	12 556 D D	N N N	2 551 D D	594 D	168 a	27.5 D D	1.5 D D
7112112	Baseball clubs Other professional sports teams and clubs	2	D	N		D	b	D	D
711212 7112122	Racetracks	11	20 864 3 820	N N	6 936 496	1 614 78	452 15	-	2.5 13.7
7112123 711219	Horse racetrack operation Other spectator sports	4 13	17 044 8 301	N N	6 440 1 002	1 536 265	437 126	_ 5.7	-
7112191 7112192	Professional athletes Racing (except racetrack operation)	2 11	D	N N	D	D	ac	D	.4 D D
7113	Promoters of performing arts, sports, and similar								
71131	events	34	18 358	N	3 348	753	267	17.5	2.0
711310	Promoters of performing arts, sports, and similar events with facilities Promoters of performing arts, sports, and	16	9 736	N	1 754	426	217	13.1	.1
71132	similar events with facilities Promoters of performing arts, sports, and	16	9 736	N	1 754	426	217	13.1	.1
711320	similar events without facilities Promoters of performing arts, sports, and	18	8 622	N	1 594	327	50	22.5	4.2
	similar events without facilities	18	8 622	N	1 594	327	50	22.5	4.2
7114	Agents and managers for artists, athletes, entertainers and other public figures	5	796	N	83	18	7	79.6	-
71141	Agents and managers for artists, athletes, entertainers and other public figures	5	796	N	83	18	7	79.6	-
711410	Agents and managers for artists, athletes, entertainers and other public figures	5	796	N	83	18	7	79.6	-
7115	Independent artists, writers, and performers	51	13 438	N	4 420	1 026	252	11.0	4.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	51 51	13 438 13 438	N N	4 420 4 420	1 026 1 026	252 252	11.0 11.0	4.0 4.0
712	Museums, historical sites, and similar institutions \ldots	68	65 333	N	19 698	4 298	1 096	2.6	8.5
7121	Museums, historical sites, and similar institutions	68	65 333	N	19 698	4 298	1 096	2.6	8.5
71211	Museums	50	24 795	N	9 211	2 172	477	2.0	21.2
712110 71212 710100	Museums Historical sites	50 7	24 795 884	N N	9 211 342	2 172 67	477 27	2.0 45.2	21.2 9.5
712120 71213 712130	Historical sites Zoos and botanical gardens Zoos and botanical gardens	7 6 6	884 36 852 36 852	N N N	342 9 085 9 085	67 1 819 1 819	27 550 550	45.2 2.0 2.0	9.5
712130 71219 712190	Nature parks and other similar institutions	5	2 802 2 802	N N	1 060	240 240	42 42	2.0 2.3 2.3	8.6 8.6
712100	Amusement, gambling, and recreation industries	571	303 714	N	90 319	19 315	7 376	21.1	7.2
7131	Amusement parks and arcades	16	10 275	N	3 184	659	242	4.3	.1
71311	Amusement and theme parks	1	D	N	D	D	a	D	D D
713110 7131102 71312	Amusement and theme parks Amusement parks (except waterparks) Amusement arcades	1 1 15	DDDD	N N N		D D D	a a c	D D D	D D D
713120	Amusement arcades	15	D	N	D	D	c	D	D
7132	Gambling industries	25	47 736	N	5 352	1 299	425	11.8	5.1
71329 713290	Other gambling industries Other gambling industries	25 25	47 736 47 736	N N	5 352 5 352	1 299 1 299	425 425	11.8 11.8	5.1 5.1
7132902	Lottery, bingo, bookie, and other betting operation	25	47 736	N		1 299	425	11.8	5.1
	a factnates at and of table								

See footnotes at end of table.

Table 1. Summary Statistics for the State: 2002-Con.

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

							Paid	Percent o rever	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	NEBRASKA-Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation - Con.								
713 7139	Amusement, gambling, and recreation industries – Con. Other amusement and recreation services	530	245 703	N	81 783	17 357	6 709	23.6	7.9
71391	Golf courses and country clubs	159	104 464	N	41 565	7 688	2 103	24.4	4.9
713910 71393 713930	Golf courses and country clubs Marinas Marinas	159 10 10	104 464 4 270 4 270	N N N	41 565 715 715	7 688 118 118	2 103 21 21	24.4 24.2 24.2	4.9 13.1 13.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	161 161	70 977 70 977	N N	24 279 24 279	5 726 5 726	2 986 2 986	18.6 18.6	9.7 9.7
7139405 7139409	Roller skating rinks Other fitness and recreational sports centers	14 147	3 283 67 694	N	951 23 328	251 5 475	179 2 807	18.9 18.6	3.1 10.0
71395 713950	Bowling centers	88 88	31 739 31 739	N N	8 556 8 556	2 290 2 290	1 030 1 030	33.3 33.3	11.5 11.5
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	112 112	34 253 34 253	N	6 668 6 668	1 535 1 535	569 569	22.3 22.3	9.2 9.2
7139901 7139902	Dance halls Concession operators of amusement	5	588	N	109	23	30	38.4	-
7139904 7139905	devices and rides Miniature golf courses Coin-operated amusement devices	6 8	611 1 079	N N	198 374	43 52	4 98	22.6 10.3	18.0
7139908	(except slot machine operation) All other miscellaneous amusement and	26 67	20 300	N	3 413	838	189	17.8	.8
	recreation services	67	11 675	N	2 574	579	248	30.5	24.6
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	258	160 285	139 909	59 135	12 867	3 928	14.0	6.2
711	Performing arts, spectator sports, and related industries	45	D	D	D	D	е	D	D
7111	Performing arts companies	24	D	D	D	D	е	D	D
71111 711110 7111101	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies	15 15 1	12 063 12 063 D	11 953 11 953 D	5 307 5 307 D	1 143 1 143 D	242 242 b	1.6 1.6 D	1.1 1.1
7111102 71112	Theater companies Dance companies	14	D	D D	D	D D	c a	D D	D D D D
711120 71113 711130	Dance companies Musical groups and artists Musical groups and artists	2 2 7 7	D D D	D D D	D D D	D D D	a c c	D D D	D D D
7111301	Musical groups and artists Symphony orchestras and chamber music organizations	4	D	D	D	D	c	D	D
7111309 7113	Other music groups and artists Promoters of performing arts, sports, and similar	3	D	D	D	D	а	D	D
	events	21	D	D	D	D	b	D	D
71131 711310	Promoters of performing arts, sports, and similar events with facilities Promoters of performing arts, sports, and	14	D	D	D	D	b	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	14	D	D	D	D	b	D	D
711320	similar events without facilities Promoters of performing arts, sports, and similar events without facilities	7	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	63	D	D	D	D	g	D	D
7121	Museums, historical sites, and similar								
71211	institutions	63 47	D	D	D	D	g e	D	D
712110 71212	Museums Historical sites	47 6 6	D D D	D D D	D D D	D D D	e b b	D D D	
712120 71213 712130	Historical sites Zoos and botanical gardens Zoos and botanical gardens	55				D D D	f f		D D D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	5 5	2 802 2 802	2 445 2 445	1 060 1 060	240 240	42 42	2.3 2.3	8.6 8.6
713	Amusement, gambling, and recreation industries	150	74 768	69 890	30 735	6 424	2 419	25.1	9.1
7139	Other amusement and recreation services	150	74 768	69 890	30 735	6 424	2 419	25.1	9.1
71391 713910 71394	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers	60 60 56	41 384 41 384 27 683	40 805 40 805 23 888	18 595 18 595 10 710	3 730 3 730 2 390	938 938 1 349	26.9 26.9 23.1	1.0 1.0 16.9
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	56	27 683	23 888	10 710	2 390	1 349	23.1	16.9
71399 713990	Centers All other amusement and recreation industries . All other amusement and recreation	56 34	27 683 5 701	23 888 5 197	10 710 1 430	2 390 304	1 349 132	23.1 22.0	16.9 29.7
713990	All other miscellaneous amusement and	34	5 701	5 197	1 430	304	132	22.0	29.7
	recreation services	34	5 701	5 197	1 430	304	132	22.0	29.7

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]

		, nonoumping					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 ¹	Estimated ²
	NEBRASKA-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	542	308 242	N	79 134	17 420	6 347	17.6	6.3
711	Performing arts, spectator sports, and related industries	116	D	N	D	D	g	D	D
7111	Performing arts companies	18	D	N	D	D	c	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	7 7	2 424 2 424	N N	973 973	211 211	114 114	1.0 1.0	
7111102 7111103	Theater companies Dinner theaters	6 1	D	N N	D	D	c a	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	8 8 8	D D D	N N N	D D D	D D D	b b	D D D	ם ם ם ם
7111303 71119 711190	Other performing arts companies Other performing arts companies	3	D	N N		D	b b	DDD	D
7111901 7111909	Circuses Other performing arts companies (except circuses)	1	D	N	D	D	ab	D	D
7112	Spectator sports	29	41 721	N	10 489	2 473	746	9.4	1.8
71121 711211	Spectator sports	29 5	41 721 12 556	N N	10 489 2 551	2 473 594	746 168	9.4 27.5	1.8 1.5
7112111 7112112 7112119	Football clubs Baseball clubs Other professional sports teams and	1 2		N N		D D D	a b	DD	D D D
711212 7112122	clubs Racetracks Auto racetrack operation	2 11 7	20 864 3 820	N N N	D 6 936 496	1 614 78	c 452 15	D 	2.5 13.7
7112123 711219	Horse racetrack operation	4 13	17 044 8 301	N N	6 440 1 002	1 536 265	437 126	_ 5.7	.4
7112191 7112192	Professional athletes Racing (except racetrack operation)	2 11	D	N N	D	D	ac	D	D D
7113	Promoters of performing arts, sports, and similar events	13	D	N	D	D	с	D	D
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	c c	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	11	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	11	D	N	D	D	b	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	5	796	N	83	18	7	79.6	-
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures.	5	796	N	83	18	7	79.6	-
	Agents and managers for artists, athletes, entertainers and other public figures	5	796	N	83	18	7	79.6	-
7115 71151	Independent artists, writers, and performers Independent artists, writers, and performers	51 51	13 438 13 438	N	4 420 4 420	1 026 1 026	252 252	11.0 11.0	4.0 4.0
711510	Independent artists, writers, and performers .	51	13 438	N	4 420	1 026	252	11.0	4.0
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	5	D	N	D	D	b	D	D
	institutions	5	D	N	D	D	b	D	D
71211 712110 71212	Museums Museums Historical sites	3 3 1	D D D	N N N	D D D	D D D	a a a	D D D	
712120 71213	Historical sites Zoos and botanical gardens	1	D	N N	D D	D	a	D	D
712130 713	Zoos and botanical gardens	1 421	D 228 946	N N	D 59 584	D 12 891	a 4 957	D 19.8	D 6.6
7131	Amusement parks and arcades	421	10 275	N	3 184	659	4 957 242	4.3	.1
71311 713110	Amusement and theme parks	1	D	N	D	D	a	D	D
7131102 71312	Amusement arks (except waterparks) Amusement arcades	1 15	D	N N	D D	D	a c	D	D
713120 7132	Amusement arcades	15 25	D	N N	D 5 352	D 1 299	с	D 11.8	D
71329	Gambling industries	25	47 736 47 736	N	5 352	1 299	425 425	11.8	5.1 5.1
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting operation	25 25	47 736 47 736	N N	5 352 5 352	1 299 1 299	425	11.8 11.8	5.1 5.1
7139	Other amusement and recreation services	380	170 935	N	51 048	10 933	4 290	22.9	7.4
71391 713910	Golf courses and country clubs	99 99	63 080 63 080	N N	22 970 22 970	3 958 3 958	1 165 1 165	22.9 22.9	7.5 7.5
71393 713930	Marinas	10 10	4 270 4 270	N N	715 715	118 118	21 21	24.2 24.2	13.1 13.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	105 105	43 294 43 294	N N	13 569 13 569	3 336 3 336	1 637 1 637	15.7 15.7	5.0 5.0
7139405 7139409	Roller skating rinks Other fitness and recreational sports centers	14 91	3 283 40 011	N	951	251 3 085	179 1 458	18.9 15.5	3.1 5.2
71395 713950	Bowling centers	88 88	31 739 31 739	NNN	8 556	2 290 2 290	1 030 1 030	33.3 33.3	5.2 11.5 11.5

See footnotes at end of table.

Table 1. Summary Statistics for the State: 2002-Con.

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

	Geographic area tay status and kind of husiness						Paid	Percent of receipts/ revenue-	
NAICS code	Geographic area, tax 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 ¹	Estimated ²
	NEBRASKA-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation – Con. Amusement, gambling, and recreation industries – Con.								
7139	Other amusement and recreation services-Con.								
71399 713990	All other amusement and recreation industries . All other amusement and recreation	78	28 552	N	5 238	1 231	437	22.4	5.1
7139901	industries Dance halls	78 5	28 552 588	N N	5 238 109	1 231 23	437 30	22.4 38.4	5.1
7139902 7139904	Concession operators of amusement devices and rides Miniature golf courses	6 8	611 1 079	N N	198 374	43 52	4 98	22.6 10.3	18.0
7139905	Coin-operated amusement devices (except slot machine operation)	26	20 300	N	3 413	838	189	17.8	.8
7139908	All other miscellaneous amusement and recreation services	33	5 974	Ν	1 144	275	116	38.6	19.9

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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

[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 ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	351	404 563	Ν	101 678	23 114	6 853	7.7	4.0
711	Performing arts, spectator sports, and related industries	82	D	Ν	D	D	g	D	D
7111	Performing arts companies	19	D	N	D	D	e	D	D
71111	Theater companies and dinner theaters Theater companies and dinner theaters	9 9	D	N	D	D	c	D	D
711110 7111101 7111102	Opera companies	9 1 7	D	N N N			c b		
711102 71113 711130	Theater companies Musical groups and artists Musical ergung and artists	9 9	D	NNN			C C		
711130	Musical groups and artists Symphony orchestras and chamber music	9	D	N	D	D	c b	D	D
7111309	organizations Other music groups and artists	2 7	D	N	D	D	b	D	D
7112	Spectator sports	15	D	Ν	D	D	g	D	D
71121 711212	Spectator sports Racetracks	15 6		N N	D	D D D	g	DDD	D
7112121 7113	Dog racetrack operation Promoters of performing arts, sports, and similar	1		N	D		g	D	D
71132	events Promoters of performing arts, sports, and	15	D	Ν	D	D	b	D	D
711320	similar events without facilities Promoters of performing arts, sports, and	10	D	Ν	D	D	b	D	D
	similar events without facilities	10	D	N	D	D	b	D	D
7115 71151	Independent artists, writers, and performers	29 29	10 927 10 927	N N	3 520 3 520	849 849	156 156	11.1 11.1	3.3 3.3
711510	Independent artists, writers, and performers Independent artists, writers, and performers .	29	10 927	N	3 520	849	156	11.1	3.3
712	Museums, historical sites, and similar institutions	26	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	26	D	Ν	D	D	f	D	D
71211 712110	Museums	17 17	12 258 12 258	N N	5 466 5 466	1 334 1 334	251 251	4.0 4.0	.3 .3
71213 712130	Zoos and botanical gardens	3	D D	NNN	D D	D	f	D D	D D
712100	Amusement, gambling, and recreation industries	243	D	N	D	D	h h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	c	D	D
71312	Amusement arcades	7	D	N	D	D	b	D	D
713120 7132	Amusement arcades	7 13	D 20 752	N N	D 2 619	D 626	244	D 8.9	D 11.7
7132	Gambling industries Other gambling industries	13	20 752 20 752	N	2 619	626	244	8.9 8.9	11.7
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting	13	20 752	Ň	2 619	626	244	8.9	11.7
1.02002	operation	13	20 752	Ν	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	222	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	49 49	56 785 56 785	N	22 532 22 532	4 195 4 195	1 010 1 010	13.0 13.0	6.9 6.9
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	91 91	49 626 49 626 D	N N	17 012 17 012 D	3 967 3 967	1 943 1 943	16.4 16.4 D	12.6 12.6
7139405 7139409	Roller skating rinks Other fitness and recreational sports centers	6 85	D	N	D	D	b	D	D
71395 713950	Bowling centers	30 30	14 133 14 133	N	3 738 3 738	1 037 1 037	378 378	29.6 29.6	1.8 1.8
713990 71399 713990	All other amusement and recreation industries . All other amusement and recreation	46	21 552	N	3 988	1 013	230	13.6	9.4
713990	industries	46	21 552	Ν	3 988	1 013	230	13.6	9.4
7139903	(except slot machine operation) All other miscellaneous amusement and	11	13 701	Ν	2 281	614	130	2.7	1.2
/100000	recreation services	25	D	Ν	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	104	110 023	94 472	40 822	8 914	2 414	9.1	6.0
711	Performing arts, spectator sports, and related industries	16	D	D	D	D	е	D	D
7111	Performing arts companies	10	D	D	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D	D D	D	D	c c	D	D D
7111101 7111102	Opera companies Theater companies	1 4	D	D	D	D	b	D	D
71113 711130	Musical groups and artists Musical groups and artists	4 4	D D	D	D D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations	2	D	D	D	D	b	D	D
		2		D	. 0	. 0	. 0		D

See footnotes at end of table.

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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 ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX-Con.								
71 712	Arts, entertainment, and recreation—Con. Museums, historical sites, and similar institutions	25	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	25	D	D	D	D	f	D	D
71211 712110 71213 712130	Museums . Museums Zoos and botanical gardens . Zoos and botanical gardens .	17 17 3 3	12 258 12 258 D D D	11 887 11 887 D D	5 466 5 466 D D	1 334 1 334 D D	251 251 f f	4.0 4.0 D	.3 .3 D
713	Amusement, gambling, and recreation industries	63	D	D	D	D	g	D	D
7139	Other amusement and recreation services	63	D	D	D	D	g	D	D
71391 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	15 15 33 33	22 116 22 116 19 809 19 809	22 660 22 660 17 214 17 214	10 268 10 268 7 704 7 704	2 053 2 053 1 632 1 632	409 409 860 860	13.9 13.9 22.9 22.9	1.1 1.1 22.2 22.2
71399 713990	Centers All other amusement and recreation industries . All other amusement and recreation	33 15	19 809 D	17 214 D	7 704 D	1 632 D	860 b	22.9 D	22.2 D
7139908	All other miscellaneous amusement and	15	D	D	D	D	b	D	D
	recreation services	15	D	D	D	D	b	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	247	294 540	N	60 856	14 200	4 439	7.2	3.3
711	Performing arts, spectator sports, and related	247	234 340	, in	00 000	14 200	4 439	1.2	5.5
	industries	66	D	N	D	D	g	D	D
7111 71113	Performing arts companies	9 5	D	N N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	5 5 5		N N N	D D D	D D D	a a a	D D D	
7112	Spectator sports	15	D	N	D	D	g	D	D
71121 711212 7112121	Spectator sports Racetracks . Dog racetrack operation	15 6 1	D D D	N N N	D D D	D D D	g g	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	29	10 927	N	3 520	849	156	11.1	3.3
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	29 29	10 927 10 927	N	3 520 3 520	849 849	156 156	11.1 11.1	3.3 3.3
713	Amusement, gambling, and recreation industries	180	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	с	D	D
71312 713120	Amusement arcades	7 7	D D	N N	D D	D D	b	D D	D D
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
71329 713290	Other gambling industries	13 13	20 752 20 752	N N	2 619 2 619	626 626	244 244	8.9 8.9	11.7 11.7
7132902	Lottery, bingo, bookie, and other betting operation	13	20 752	N	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	159	D	N	D	D	g	D	D
71391 713910 71394 713940 7139405 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	34 34 58 58 6	34 669 34 669 29 817 29 817 D	Z Z Z Z Z	12 264 12 264 9 308 9 308 D	2 142 2 142 2 335 2 335 D	601 601 1 083 1 083 b	12.5 12.5 12.1 12.1 D	10.5 10.5 6.3 6.3 D
71395 713950 71399	centers Bowling centers Bowling centers All other amusement and recreation industries.	52 30 30 31	D 14 133 14 133 D	N N N N N	D 3 738 3 738 D	D 1 037 1 037 D	f 378 378 c	D 29.6 29.6 D	D 1.8 1.8 D
713990 7139905	All other amusement and recreation industries Coin-operated amusement devices	31	D	N	D	D	с	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	11 10	13 701 D	N N	2 281 D	614 D	130 b	2.7 D	1.2 D

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							Paid	Percent c 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 ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA-Con.								
	Fremont, NE Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	5 504	N	1 452	298	120	46.3	16.3
713	Amusement, gambling, and recreation industries	11	D	N	D	D	с	D	D
7139	Other amusement and recreation services	11	D	N	D	D	с	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	334	399 059	N	100 226	22 816	6 733	7.1	3.9
711	Performing arts, spectator sports, and related industries	79	D	N	D	D	g	D	D
7111	Performing arts companies	19	D	N	D	D	e	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D	N	D	D	c c	D	D
7111101 7111102	Opera companies	1 7	D	N	D	D	b c	DDD	D
71113 711130	Musical groups and artists	9	D	N	D	D	c c	D	D
7111301	Symphony orchestras and chamber music organizations	2	D	N	D	D	b	D	D
7111309	Other music groups and artists		D	N	D	D	b	D	D
7112 71121	Spectator sports	14 14	D	N N	D	D	g	D	D
711212 7112121 7112121	Spectator sports Racetracks Dog racetrack operation	5	D	N	D	D	g g	DDD	D
7113	Promoters of performing arts, sports, and similar						3		
71100	events	14	D	N	D	D	b	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities Promoters of performing arts, sports, and	9	D	N	D	D	b	D	D
711020	similar events without facilities	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	28	D	N	D	D	с	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	28 28	D D	N N	D D	D D	c c	D D	D D
712	Museums, historical sites, and similar institutions \ldots	23	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	23	D	N	D	D	f	D	D
71211 712110	Museums	15 15	D	N	D	D	c c	D	D
71213 712130	Zoos and botanical gardens	3	D	N		DDD	f		D
713	Amusement, gambling, and recreation industries	232	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	с	D	D
71312	Amusement arcades	7	D	N	D	D D	b	D	D
713120 7132	Amusement arcades	13	D 20 752	N N	D 2 619	D 626	b 244	D 8.9	D 11.7
71329	Other gambling industries	13	20 752	N	2 619	626	244 244	8.9	11.7
713290	Other gambling industries	13	20 752	Ň	2 619	626	244	8.9	11.7

See footnotes at end of table.

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	ampling error, and delimitions, see note at end of table)						Paid	Percent o rever	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA-Con. Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area-Con.								
	ALL ESTABLISHMENTS-Con.								
71 713	Arts, entertainment, and recreation – Con. Amusement, gambling, and recreation industries –								
7139	Con. Other amusement and recreation services	211	D	Ν	D	D	h	D	D
71391 713910 71394 713940 7139405 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	45 45 90 90 5		N N N N	D D D	ם ם ם	f g g b	D D D D	
71395	centers	85 26	D D	N N	D	D	g	D	D D
713950 71399 713990	Bowling centers All other amusement and recreation industries . All other amusement and recreation	26 44 44	D D D	N N N	D	D D D	e c	D D D	DDD
7139905 7139908	industries	10	D D	Ν		D	c c b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	24	U	N	U	U	b	D	D
71	Arts, entertainment, and recreation	100	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	16	D	D	D	D	е	D	D
7111	Performing arts companies	10	D	D	D	D	е	D	D
71111 711110 7111101 7111102 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies Theater companies	5 5 1 4		D D D D	D D D D	D D D D	C C D C		
71113 711130 7111301	Musical groups and artists Musical groups and artists Symphony orchestras and chamber music organizations	4 4 2	D D D	D D D	D D D	ם ם ם	b b	D D D	D D D
712	Museums, historical sites, and similar institutions \ldots	22	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	22	D	D	D	D	f	D	D
71211 712110	Museums	15 15	D D	D D	D	D	c	D	D D
71213 712130	Zoos and botanical gardens	333	DDD	D D	D	ם	f f	D D D	D D
713	Amusement, gambling, and recreation industries	62	D	D	D	D	g	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	62 14	D	D	D	D	g e	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	14 33 33	D 19 809 19 809	D 17 214 17 214	D 7 704 7 704	D 1 632 1 632	e 860 860	D 22.9 22.9	D 22.2 22.2
71399	centers All other amusement and recreation industries .	33 15	19 809 D	17 214 D	7 704 D	1 632 D	860 b	22.9 D	22.2 D
713990 7139908	All other amusement and recreation industries	15	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	15	D	U		U	b	D	D
71	Arts, entertainment, and recreation	234	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	63	D	Ν	D	D	g	D	D
7111	Performing arts companies	9	D	Ν	D	D	b	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	5 5 5	D D D	N N N	D D D	D D D	a a a	D D D	D D D
7112	Spectator sports	14	D	N	D	D	g	D	D
71121 711212 7112121	Spectator sports	14 5 1	D D D	N N N	D D D	D D D	g g	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	8	D	Ν	D	D	b	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities Promoters of performing arts, sports, and similar events without facilities	8 8	D	N N	D	D	b	D	D D

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	sampling error, and definitions, see note at end of table						Paid	Percent c 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 ¹	Estimated ²
	OMAHA-COUNCIL BLUFFS-FREMONT, NE- IA COMBINED STATISTICAL AREA-Con.								
	Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation – Con. Performing arts, spectator sports, and related industries – Con.								
7115	Independent artists, writers, and performers	28	D	N	D	D	c	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	28 28	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	170	D	Ν	D	D	h	D	D
7131	Amusement parks and arcades	8	D	Ν	D	D	c	D	D
71312 713120	Amusement arcades Amusement arcades	7 7	D D	N N	D D	D D	b	D D	D D
7132	Gambling industries	13	20 752	N	2 619	626	244	8.9	11.7
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting	13 13	20 752 20 752	N N	2 619 2 619	626 626	244 244	8.9 8.9	11.7 11.7
7102302	operation	13	20 752	Ν	2 619	626	244	8.9	11.7
7139	Other amusement and recreation services	149	95 709	Ν	28 375	6 346	2 210	15.1	6.1
71391 713910	Golf courses and country clubs	31 31	D	N N	D	D	f f	DDD	D
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	57 57 5	D D D	N N N	D D D	D D D	g g b	D D D	D D D
7139409	Other fitness and recreational sports centers	52	D	N	D	D	f	D	D
71395 713950	Bowling centers	26 26	D D	N N	D	D	e e	D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	29	D	N	D	D	c	D	D
7139905	industries Coin-operated amusement devices (except slot machine operation)	29 10	D	N	D	D	c c	D	D
7139908	All other miscellaneous amusement and recreation services	9	D	N	D	D	b	D	D
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	85	126 995	N	31 638	7 302	1 680	4.4	32.3
711	Performing arts, spectator sports, and related industries	19	D	N	D	D	с	D	D
7112	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
71121	Spectator sports	6	3 496	N	834	205	75	13.2	-
712	Museums, historical sites, and similar institutions \ldots	4	D	Ν	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	4	D	Ν	D	D	a	D	D
713	Amusement, gambling, and recreation industries	62	D	Ν	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321 713210	Casinos (except casino hotels) Casinos (except casino hotels)	8 8	87 005 87 005	N	21 852 21 852	5 206 5 206	935 935	-	44.2 44.2
7139	Other amusement and recreation services	47	D	N	D	0 200 D	e	D	D
71391 713910	Golf courses and country clubs	17 17	9 413 9 413	N N	4 078 4 078	739 739	150 150	13.3 13.3	8.5 8.5
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	17 14 14	9 413 4 136 4 136	N N N	4 078 1 452 1 452	739 368 368	150 165 165	13.3 21.7 21.7	8.5 14.6 14.6
7139409 71395	Other fitness and recreational sports centers Bowling centers	13 5	D	N	D D	D D	cb	D	D D
713950 71399	Bowling centers	5 11		NNN	D	D D	bbb	DDD	D D D
713990	All other amusement and recreation industries	11	D	Ν	D	D	b	D	D

See footnotes at end of table.

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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 ¹	Estimated ²
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	13 919	16 350	4 619	936	301	7.9	6.2
711	Performing arts, spectator sports, and related industries	7	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	17	D	D	D	D	c	D	D
7139	Other amusement and recreation services	17	D	D	D	D	с	D	D
71391 713910	Golf courses and country clubs	11 11	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	57	113 076	Ν	27 019	6 366	1 379	4.0	35.6
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
7112	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
71121	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
713	Amusement, gambling, and recreation industries	45	D	Ν	D	D	g	D	D
7132	Gambling industries	13	D	Ν	D	D	f	D	D
71321 713210	Casinos (except casino hotels) Casinos (except casino hotels)	8 8	87 005 87 005	N N	21 852 21 852	5 206 5 206	935 935		44.2 44.2
7139	Other amusement and recreation services	30	D	Ν	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	11 11	D D	N N	D D	D D	c c	D D	D D
71395	centers Bowling centers	10 5	3 411 D	N N	1 162 D	291 D	142 b	20.3 D	17.7 D
713950 71399 713990	Bowling centers	5 8 8	D D	N N N	D D D	D D D	b b	D D D	D D D
	Sioux City, IA-NE-SD Metropolitan Statistical Area	o	U	N	U	D	U	D	U
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	79	D	Ν	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	18	D	Ν	D	D	с	D	D
7112	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
71121	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
712	Museums, historical sites, and similar institutions	3	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	3	D	Ν	D	D	а	D	D
713	Amusement, gambling, and recreation industries	58	D	Ν	D	D	g	D	D
7132	Gambling industries	13	D	Ν	D	D	f	D	D
71321 713210	Casinos (except casino hotels) Casinos (except casino hotels)	8 8	87 005 87 005	N N	21 852 21 852	5 206 5 206	935 935		44.2 44.2
7139	Other amusement and recreation services	43	D	Ν	D	D	е	D	D
71391 713910	Golf courses and country clubs	17 17	9 413 9 413	N N	4 078 4 078	739 739	150 150	13.3 13.3	8.5 8.5
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	13 13	D	N N	D	D	C C	D	D
7139409	centers	12 4	D	N	D	D	c b	D	D
713950 71399	Bowling centers	4 9	D D	N N	D	D	b b	D	D D
713990	All other amusement and recreation industries	9	D	Ν	D	D	b	D	D

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							Paid	Percent c 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 ¹	Estimated ²
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA-Con.								
	Sioux City, IA-NE-SD Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	26	D	D	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	с	D	D
712	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar	3	D	D	D	D		D	D
	institutions	3	U	D	U	D	a	D	D
713	Amusement, gambling, and recreation industries	17	D	D	D	D	с	D	D
7139 71391	Other amusement and recreation services	17 11	D	D	D	D	c	D	D
713910	Golf courses and country clubs Golf courses and country clubs	11	D	D	D	D	c c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	53	D	Ν	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	12	D	Ν	D	D	b	D	D
7112	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
71121	Spectator sports	6	3 496	Ν	834	205	75	13.2	-
713	Amusement, gambling, and recreation industries	41	D	Ν	D	D	g	D	D
7132	Gambling industries	13	D	N	D	D	f	D	D
71321 713210	Casinos (except casino hotels) Casinos (except casino hotels)	8 8	87 005 87 005	N N	21 852 21 852	5 206 5 206	935 935	-	44.2 44.2
7139	Other amusement and recreation services	26	D	Ν	D	D	е	D	D
71394 713940 7120400	Fitness and recreational sports centers Fitness and recreational sports centers	10 10	D D	N N	D D	D D	C C	D D	D D
7139409 71395	Other fitness and recreational sports centers Bowling centers	9 4	D	N	D D	D D	c b	D	D D
713950 71399	Bowling centers	4	D	N	D D	D	b	D	D
713990	All other amusement and recreation industries	6	D	Ν	D	D	b	D	D
	Vermillion, SD Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	Ν	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	4	D	Ν	D	D	а	D	D
	BEATRICE, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	Ν	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	1 019	N	286	60	45	4.2	23.5

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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 ¹	Estimated ²
	COLUMBUS, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	Ν	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	c	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121 711219 7112192	Spectator sports Other spectator sports Racing (except racetrack operation)	2 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D 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
	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	13	D	Ν	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	с	D	D
7112	Spectator sports	2	D	Ν	D	D	b	D	D
71121 711219 7112192	Spectator sports Other spectator sports Racing (except racetrack operation)	2 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
713	Amusement, gambling, and recreation industries	10	D	Ν	D	D	b	D	D
7139	Other amusement and recreation services	9	D	Ν	D	D	b	D	D
	GRAND ISLAND, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	23 384	Ν	5 462	1 321	434	7.7	5.4
711	Performing arts, spectator sports, and related industries	7	D	Ν	D	D	c	D	D
7112	Spectator sports	5	D	Ν	D	D	c	D	D
71121	Spectator sports	5	D	N	D	D	c	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	1	D	Ν	D	D	b	D	D
, 121	institutions	1	D	Ν	D	D	b	D	D
713	Amusement, gambling, and recreation industries	24	14 543	Ν	3 044	668	231	12.2	8.3
7139	Other amusement and recreation services	23	D	Ν	D	D	с	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	1 753 1 753	N N	370 370	87 87	60 60	75.9 75.9	.1 .1
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	6 6	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	4 922	4 231	1 910	410	101	16.6	-
712	Museums, historical sites, and similar institutions \hdots	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement and recreation services	6	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 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 ¹	Estimated ²
	GRAND ISLAND, NE MICROPOLITAN								
	STATISTICAL AREA—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	18 462	N	3 552	911	333	5.4	6.9
711	Performing arts, spectator sports, and related	-				5			6
7112	industries	7	D	N N	D	D	c c	D	D
7112	Spectator sports	5	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	c	D	D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	5 5	D	N N	D	D	b	D	D
	HASTINGS, NE MICROPOLITAN STATISTICAL AREA								_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	23	9 344	N	1 740	429	171	23.6	3.0
713	Amusement, gambling, and recreation industries	17	8 150	N	1 515	381	156	15.2	3.2
7139	Other amusement and recreation services	15	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 938	1 621	312	67	21	60.8	-
	FEDERAL INCOME TAX								
71 713	Arts, entertainment, and recreation	16 13	7 406 D	N N	1 428 D	362 D	150	13.9 D	3.7 D
7139	Amusement, gambling, and recreation industries Other amusement and recreation services	13	D	N	D	D	c b	D	D
	KEARNEY, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	31	17 454	N	4 037	884	383	28.8	7.5
711	Performing arts, spectator sports, and related								6
7111	industries	6	D	N	D	D	C	D	D
7111	Performing arts companies	3		N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	6	4 060	N	1 224	287	97	-	26.3
7121	Museums, historical sites, and similar institutions	6	4 060	Ν	1 224	287	97	-	26.3
713	Amusement, gambling, and recreation industries	19	D	N	D	D	c	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	4 4	D	N N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	5 717	4 650	1 866	409	151	16.8	19.2
712	Museums, historical sites, and similar institutions	6	4 060	3 078	1 224	287	97	-	26.3
7121	Museums, historical sites, and similar institutions	6	4 060	3 078	1 224	287	97	-	26.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	11 737	N	2 171	475	232	34.6	1.8
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	3 3	D	N	D	D	a	D	D

See footnotes at end of table.

[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 ¹	Estimated ²
	LEXINGTON, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 082	N	834	162	74	53.9	.5
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	8	D	N N	D	D	b	D	D
/139	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	o	U	N	U			D	D
71	Arts, entertainment, and recreation	6	1 187	978	357	62	27	85.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 895	N	477	100	47	34.1	.8
713	Amusement, gambling, and recreation industries	6	1 895	N	477	100	47	34.1	.8
7139	Other amusement and recreation services	6	1 895	N	477	100	47	34.1	.8
	LINCOLN, NE METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	115	86 099	N	26 647	5 755	2 181	18.2	6.8
711	Performing arts, spectator sports, and related industries	32	25 353	N	6 948	1 454	532	20.7	.8
7111	Performing arts companies	10	23 333 D	N	0 040 D	D	C	20.7 D	.0 D
71111	Theater companies and dinner theaters	6	D	N	D	D	с	D	D
711110	Theater companies and dinner theaters	6	D	N	D	D	C 141	D	D
7112 71121	Spectator sports	5 5	12 820 12 820	N N	3 304 3 304	608 608	141	28.6 28.6	1.5 1.5
7113	Promoters of performing arts, sports, and similar events	6	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	5	5 796	Ν	1 567	320	78	-	46.4
7121	Museums, historical sites, and similar institutions	5	5 796	N	1 567	320	78	_	46.4
71211	Museums	4	D	N	D	D	b	D	D
712110		4	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	78 71	54 950 D	N N	18 132 D	3 981 D	1 571 g	19.0 D	5.4 D
71391	Golf courses and country clubs	16	18 464	N	8 066	1 538	394	14.4	1.3
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	16 27 27	18 464 14 973 14 973	N N N	8 066 5 284 5 284	1 538 1 274 1 274	394 743 743	14.4 12.1 12.1	1.3 1.0 1.0
71395	centersBowling centers	25 7	D	N N	D	D	f c	D	D
713950 71399 713990	Bowling centers All other amusement and recreation industries . All other amusement and recreation industries	7 21 21	D 3 847 3 847	N N N	D 1 002 1 002	D 230 230	106	D 30.2 30.2	D 20.5 20.5
7139908	All other miscellaneous amusement and recreation services	15	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	27	14 792	15 110	6 542	1 521	588	8.6	.2
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions \ldots	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	16	D	D	D	D	е	D	D
7139	Other amusement and recreation services	16	D	D	D	D	e	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	8 8 8	4 046 4 046 4 046	3 956 3 956 3 956	1 787 1 787 1 787	458 458 458	308 308 308	2.2 2.2 2.2	.5 .5 .5

[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 ¹	Estimated ²
	LINCOLN, NE METROPOLITAN STATISTICAL AREA-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	88	71 307	N	20 105	4 234	1 593	20.2	8.2
711	Performing arts, spectator sports, and related					-			_
7111	industries	24 4	D	N N	D	D	e b	D	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	5	12 820	N	3 304	608	141	28.6	1.5
71121 7113	Spectator sports Promoters of performing arts, sports, and similar	5	12 820	N	3 304	608	141	28.6	1.5
/110	events	4	D	Ν	D	D	c	D	D
712	Museums, historical sites, and similar institutions	2	D	Ν	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	a	D	D
713	Amusement combling and recreation inductries	62	D	N	D	D		D	D
7139	Amusement, gambling, and recreation industries Other amusement and recreation services	62 55	33 294	N	11 618	2 419	g 983	18.5	8.9
71391	Golf courses and country clubs	12	D	N	D	2 D	e	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	12 19	D 10 927	N N	D 3 497	D 816	e 435	D 15.8	D 1.2
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	19	10 927	N	3 497	816	435	15.8	1.2
71395	centers Bowling centers	17 7	D	N N	D D	D D	e c	D D	D D
713950 71399	Bowling centersAll other amusement and recreation industries.	7 17	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	17	D	Ν	D	D	b	D	D
	NORFOLK, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	6 699	Ν	2 502	496	337	18.0	4.7
713	Amusement, gambling, and recreation industries	20	5 658	N	2 352	465	323	21.4	5.2
7139	Other amusement and recreation services	18	D	N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	2 087	2 025	751	168	115	10.0	.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	4 612	Ν	1 751	328	222	21.7	6.4
713	Amusement, gambling, and recreation industries	17	D	Ν	D	D	c	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c	D	D
	NORTH PLATTE, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	7 469	N	1 720	427	123	16.5	5.3
713	Amusement, gambling, and recreation industries	12	D	Ν	D	D	с	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	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	Ν	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	Ν	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b b	D	D

See footnotes at end of table.

[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 ¹	Estimated ²
	SCOTTSBLUFF, NE MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	4 900	N	1 885	406	213	13.9	5.6
713	Amusement, gambling, and recreation industries	11	D	N	D	D	c	D	D
7139	Other amusement and recreation services	10	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	3 952	3 785	1 716	354	165	-	6.6
713	Amusement, gambling, and recreation industries	5	D	D	D	D	c	D	D
7139	Other amusement and recreation services	5	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	948	N	169	52	48	72.0	1.3

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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

Table 3. Summary Statistics for Counties: 2002

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

							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 ¹	Estimated ²
	ADAMS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	8 561	N	1 611	404	162	22.6	.8
713	Amusement, gambling, and recreation industries	13	D	N	D	D	с	D	D
7139	Other amusement and recreation services	11	D	Ν	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	9	6 647	N	1 287	332	139	11.3	.8
7139	Other amusement and recreation services	7	D	Ν	D	D	b	D	D
	ANTELOPE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	424	N	126	20	9	71.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ARTHUR								
	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
	BOONE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 158	Ν	261	55	56	56.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	D
	BOX BUTTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	972	Ν	338	107	66	52.2	20.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX							-	
71	Arts, entertainment, and recreation	3	654	459	225	57	43	64.2	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	318	Ν	113	50	23	27.4	62.9
	BOYD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	-							
71		2	D	N	D	D	-	D	D
71	Arts, entertainment, and recreation	2	D	N	, D	, D	a	י ט	. D

See footnotes at end of table.

[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]

									of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BROWN	(/		(*))	(* //	(*) * * * /			
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHIVENTS	4	D	N	D	D	а	D	D
•	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	-					, u		-
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	0
	BUFFALO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	16 097	N	3 457	770	352	30.9	8.2
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	C	D	D
7139 71399	Other amusement and recreation services All other amusement and recreation industries.	13 4	D	N N	D	D	b	D	ם ם
713990	All other amusement and recreation industries .	4	D	N	D	D	a	D	ם
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions \ldots	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	13	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.	3	D	N	D	D	а	D	D
713990	All other amusement and recreation industries	3	D	N	D	D	a	D	D
	BURT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	772	N	238	27	17	22.5	.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	772	N	238	27	17	22.5	.5
	BUTLER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
			1	1					

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

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	blej	
							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 ¹	Estimated ²
	CASS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	D	N	р	D	c	D	D
711	Performing arts, spectator sports, and related								
	industries	4	D	N	D	D	a	D	D
712 7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
/121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	c	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	7	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	c	D	D
	CEDAR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	678	N	185	29	13	76.0	-
	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	5	D	N	D	D	a	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
	CHERRY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	643	N	112	14	7	23.2	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	CHEYENNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
5	e footnotes at end of table								

See footnotes at end of table.

[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 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 ¹	Estimate
c	CLAY								
	ALL ESTABLISHMENTS								
1 A	rts, entertainment, and recreation	5	783	Ν	129	25	9	34.6	2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1 A	rts, entertainment, and recreation	1	D	D	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
I A	arts, entertainment, and recreation	4	D	Ν	D	D	a	D	
c	COLFAX								
	ALL ESTABLISHMENTS								
1 A	rts, entertainment, and recreation	4	538	Ν	212	35	10	40.3	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
A	rts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
А	arts, entertainment, and recreation	2	D	Ν	D	D	a	D	
c	CUMING								
	ALL ESTABLISHMENTS								
А	arts, entertainment, and recreation	3	D	Ν	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	arts, entertainment, and recreation	2	D	N	D	D	а	D	
c	CUSTER								
	ALL ESTABLISHMENTS								
А	rts, entertainment, and recreation	6	872	Ν	190	44	15	30.3	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	arts, entertainment, and recreation	4	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	N	D	D	a	D	
D	ОАКОТА								
	ALL ESTABLISHMENTS								
А	rts, entertainment, and recreation	11	D	Ν	D	D	b	D	
3	Amusement, gambling, and recreation industries	9	D	Ν	D	D	b	D	
39	Other amusement and recreation services	9	D	Ν	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	D	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	9	D	N	D	D	b	D	
3	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	
139	Other amusement and recreation services	7	D	N	D	D	b	D	

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							Paid	Percent o rever	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated
	DAWES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 041	N	242	36	23	34.8	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	Ν	D	D	ь	D	ſ
	DAWSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	Ν	D	D	b	D	C
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	Ν	D	D	b	D	0
	DEUEL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	E
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	[
	DIXON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	ſ
	DODGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	5 504	Ν	1 452	298	120	46.3	16.3
713	Amusement, gambling, and recreation industries	11	D	N	D	D	c	D	0
7139	Other amusement and recreation services	11	D	Ν	D	D	c	D	E
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	ь	D	C
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	0
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	C

See footnotes at end of table.

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Appendix L	 Data based on the 2002 Economic Census. For information 	nation on confi	dentiality protection	, sampling error, no	nsampling error, ar	a definitions, see	note at end of tai	biej	
									of receipts/ nue-
NAICS	Coographic area tay status, and kind of husiness						Paid employees for		
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 ¹	Estimated ²
		((+ ,, ,	(+ ,)	(+,,,	(+ ,, ,	(
	DOUGLAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	213	194 453	N	67 533	15 178	4 249	8.8	6.6
711	Performing arts, spectator sports, and related		_						_
7111	industries	56	D	N	D	D	f	D	D
7111	Performing arts companies	18	D	N	D		e	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D	N N	DDD	D	c c	D	D
7111101 7111102	Opera companies Theater companies	1	D	N N	D	D	b c	D	D D D
71113 711130	Musical groups and artists Musical groups and artists	8 8	D D	N N	D D	D D	c c	D D	D
7111301	Symphony orchestras and chamber music organizations	2	D	N	D	D	b	D	D
7111309	Other music groups and artists	6	D	N	D	D	a	D	D
7112	Spectator sports	5	D	N	D	D	c	D	D
71121	Spectator sports	5	D	N	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	6	D	N	D	D	a	D	D
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities Promoters of performing arts, sports, and	5	D	N	D	D	a	D	D
	similar events without facilities	5	D	N	D	D	а	D	D
7115	Independent artists, writers, and performers	24	10 491	N	3 373	814	143	10.7	3.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers.	24 24	10 491 10 491	N N	3 373 3 373	814 814	143 143	10.7 10.7	3.4 3.4
712	Museums, historical sites, and similar institutions	11	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar							5	5
	institutions	11	D	N	D	D	f	D	D
71211 712110	Museums Museums	6 6	D	N N	DDD	D	c c	D	D
71213 712130	Zoos and botanical gardens	2	D	N N	D D	D	e	D	D
712130	Amusement, gambling, and recreation industries	146	119 377	N	39 625	8 631	2 854	12.0	9.9
7131	Amusement parks and arcades	5	D	N	D	D	2 004	12.0 D	9.9 D
/131	Amusement parks and arcades	5	D					U	
7139	Other amusement and recreation services	132	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	19 19	38 825 38 825	N N	16 355 16 355	3 162 3 162	679 679	6.1 6.1	5.0 5.0
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	64 64	41 385 41 385	N N	14 293 14 293	3 299 3 299	1 548 1 548	17.2 17.2	14.6 14.6
7139409	Other fitness and recreational sports	62	41 385 D	N	D	5 299 D		17.2 D	14.0 D
71395	Centers	12	8 733	N N	2 380	642	g 220 220	28.2	-
713950 71399	Bowling centers	12 33	8 733 D	N N	2 380 D	642 D	220 C	28.2 D	D
713990	All other amusement and recreation industries	33	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services	19	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	66	85 194	80 982	35 434	7 798	1 978	7.2	6.9
711	Performing arts, spectator sports, and related industries	11	D	D	D	D	е	D	D
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
711110 7111101	Theater companies and dinner theaters Opera companies	5	D	D	D D	D	c b	D	D
7111102 71113	Theater companies Musical groups and artists	4	D	D	D D	D	c b	D	D D D
711130	Musical groups and artists	4	D	D D	D D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	10	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar				_	_		_	5
71011	institutions	10	D	D	D	D	f	D	D
71211 712110	Museums	6	D	DDD	DDD	D	C C	DDD	D
71213 712130	Zoos and botanical gardens Zoos and botanical gardens	22	D	D D	D D	D	e e	D	D D

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				sampling error, nor			1		
NAICS code	Geographic area, tax status, and kind of business		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—	
		Estab- lishments (number)						From admini- strative records ¹	Estimated ²
	DOUGLAS-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation – Con. Amusement, gambling, and recreation industries	45	D	D	D	D	f	D	D
7139	Other amusement and recreation services	45	D	D	D	D	f	D	D
71391 713910 71394 713940	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	6 6 27 27	D D D	D D D	D D D	D D D	e e f f	D D D D	D D D
7139409 71399	Other fitness and recreational sports centers All other amusement and recreation industries .	27 12	D D	D D	D D	D	fb	D D	D D
713990 7139908	All other amusement and recreation industries	12 12	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	147	109 259	N	32 099	7 380	2 271	10.1	6.3
711	Performing arts, spectator sports, and related industries	45	D	N	D	D	е	D	D
7111	Performing arts companies	8	D	N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	4 4 4	D D D		D D D	D D D	a a a	D D D	D D D
7112	Spectator sports	5	D	N	D	D	c	D	D
71121	Spectator sports	5	D	N	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	a	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities Promoters of performing arts, sports, and similar events without facilities	5 5	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	24	10 491	N	3 373	814	143	10.7	3.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	24 24	10 491 10 491	N N	3 373 3 373	814 814	143 143	10.7 10.7	3.4 3.4
713	Amusement, gambling, and recreation industries	101	D	N	D	D	g	D	D
7131	Amusement parks and arcades	5	D	Ν	D	D	b	D	D
7139	Other amusement and recreation services	87	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	13 13	D D	N N	D D	D	e e	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	37 37 35	D D 22 951		D D 7 369	D D 1 830	f f 823	D D 12.0	D D 7.2
71395 713950	Bowling centers	12 12	8 733 8 733	N N	2 380 2 380	642 642	220 220	28.2 28.2	- - D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	21 21	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	N	D	D	c	D	D
	DUNDY								
	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
	FILLMORE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
			D			D			

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Appendix D	 Data based on the 2002 Economic Census. For inform 	nation on confi	identiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	FRANKLIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
'1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
'1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	FRONTIER								
	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
	FURNAS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
71	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation	2	D	N	D	D		D	D
	GAGE	2				J	a	U U	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 019	N	286	60	45	4.2	23.5
	GARDEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	GARFIELD								
	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
	GOSPER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
'1	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
C	factnotes at and of table								

[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/ 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)	Paid employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated
	GRANT	, ,					, ,		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	GREELEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	HALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D		D	D
7112	Spectator sports	2	D	N	D	D	c c	D	D
71121	Spectator sports	2	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions \ldots	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	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services	16	D	N	D	D	с	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	4	D	N	D	D	a	D D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions \hdots	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	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	16	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	с	D	D
7112	Spectator sports	2	D	N	D	D	с	D	D
71121	Spectator sports	2	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	13	10 934	N	1 854	425	168	8.8	10.3
7139	Other amusement and recreation services	12	D	N	D	D	c	D	D
	HAMILTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 282	N	439	97	34	55.6	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	470	426	184	44	9	8.1	-
71	FEDERAL INCOME TAX	-	010					00.1	
71	Arts, entertainment, and recreation	3	812	N N	255	53	25	83.1	

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Appendix L	Data based on the 2002 Economic Census. For inforr	nation on conf	identiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tab	plej	
							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 ¹	Estimated ²
	HAYES								
	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
	нітснсоск								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	950	N	213	26	9	-	58.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	950	N	213	26	9	-	58.7
	HOLT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	877	N	189	19	17	66.6	3.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	_			_	_		_	_
71	Arts, entertainment, and recreation	5	D	D	D	D	a	D	D
74	FEDERAL INCOME TAX	2	D	N	D	D	a	D	D
71	Arts, entertainment, and recreation	2	b				d		
	HOOKER								
	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	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	1	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	1	D	N N	D	D	a	D	D
7139	Other amusement and recreation services	1	D	N		D	a	D	D
	HOWARD								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
74	FEDERAL INCOME TAX		D			D		D	
71	Arts, entertainment, and recreation	1	D	N	D	D	a	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	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
0	a factnatas at and of tabla								

[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 L	 Data based on the 2002 Economic Census. For inform 	nation on conti	dentiality protection	, sampling error, no	insampling error, ar	a definitions, see	note at end of tai	-	of receipts/
NAICS							Paid employees for		nue-
code	Geographic area, tax status, and kind of business	Estab- lishments	Receipts/ revenue	Expenses	Annual	First-quarter payroll	pay period including March 12	From admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records1	Estimated ²
	JOHNSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	316	N	104	24	24	48.1	7.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	KEARNEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 357	N	580	114	31	3.5	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	КЕІТН								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 018	N	232	83	17	49.5	11.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	KNOX								
	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	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
	LANCASTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	108	84 646	N	26 167	5 643	2 124	17.7	6.9
711	Performing arts, spectator sports, and related industries	32	25 353	N	6 948	1 454	532	20.7	.8
7111	Performing arts companies	10	D	N	D	D	с	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6 6	D	N	D	D	c c	D	D
7112	Spectator sports	5	12 820	N	3 304	608	141	28.6	1.5
71121	Spectator sports	5	12 820	N	3 304	608	141	28.6	1.5
7113	Promoters of performing arts, sports, and similar events	6	D	N	D	D	с	D	D
712	Museums, historical sites, and similar institutions	5	5 796	N	1 567	320	78	-	46.4
7121	Museums, historical sites, and similar institutions	5	5 796	N	1 567	320	78	-	46.4
71211 712110	Museums	4	D	N	D	D	b	D	D

See footnotes at end of table.

[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]

Marcol Marcol	Appendix D	Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ble]	
Code International and analysis of the functional set internation international and provide international provide international provide international provide internatinternational provide international provide internati								Paid		
ALL ESTABLISHMENTS - Cor. 71 53 (47) N 17 682 3 085 1 511 162 5.6 7139 Other answerd own of cores and own own. 64 0 N 0		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	pay period including March 12	admini- strative	Estimated ²
71.3 Max entrationed matches and second matches. 71 53.44 11.7 max 3.8 mm 1.5 mm <th< td=""><td></td><td>LANCASTER-Con.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>		LANCASTER-Con.								
713 Anuscensel, generating, and recreation industries 71 63 447 N 17 / 62 3 66 1 51 1 82 56 7139 Other answares and country club		ALL ESTABLISHMENTS—Con.								
1138 Other answersent and recreation services 64 D N D D S D S D S D S D D S D <td>71</td> <td>Arts, entertainment, and recreation - Con.</td> <td></td> <td>50.107</td> <td></td> <td>17.050</td> <td></td> <td></td> <td>10.0</td> <td></td>	71	Arts, entertainment, and recreation - Con.		50.107		17.050			10.0	
7387 71980 71984 71984 71984 71984 71984 71986 71987 71986 71987 71986 71987 71986 71987 71986 71987 71986 71987 71986 71987 71986 71987 71986 71987 71										
Tighe of the end encenterinal plots antman. B D N D N D N D N D N D N D N D N D D I D I D D I D D I D <td>71391</td> <td>Golf courses and country clubs</td> <td>14</td> <td>D</td> <td>N</td> <td>D</td> <td>D</td> <td>e</td> <td>D</td> <td>D</td>	71391	Golf courses and country clubs	14	D	N	D	D	e	D	D
713900 Other finance and recreation sports 20 14 14 20 14 14 20 15 11 120 15 711 150 0 110 0 1100 0	71394	Fitness and recreational sports centers	25	D	N	D	D	f	D	D
Problem Bonding contents 25 D N D D C D C D D 713800 Antioner anderwinder 20 D N D D C D	7139409	Other fitness and recreational sports centers	23	14 290	N	5 117	1 231		10.6	1.1
113800 All other musement and recreation recreation services 20 14 D N D D C D D 7139908 Author Security Sec	713950	Bowling centers	5	D	N	D	D	c	D	D
All observes and encodences animisment and increases on subserves and increases and encodences animisment and increases and encodences and e		All other amusement and recreation								
FEDERAL INCOME TAX25DD	7139908	All other miscellaneous amusement and	14	D	N	D	D	b	D	D
711Performing arts, spectator sports, and related indistries8DD<										
inductive inductive <t< td=""><td>71</td><td>Arts, entertainment, and recreation</td><td>25</td><td>D</td><td>D</td><td>D</td><td>D</td><td>f</td><td>D</td><td>D</td></t<>	71	Arts, entertainment, and recreation	25	D	D	D	D	f	D	D
7111Performing arts companies6 \square \square \square \square \square \square \square \square 712Museums, historical sites, and similar institutions3 \square <	711		8	D	D	D	D	b	D	D
7121 Museums, historical sites, and similar institutions 3 D D D D D D D D D 713 Anusement, gambling, and recreation industries 14 D	7111				D	D		b	D	D
7121 Museums, historical sites, and similar institutions 3 D D D D D D D D D 713 Anusement, gambling, and recreation industries 14 D				_	_		_		_	_
Institutions 3 D <			3	D	D	D	D	b	D	D
7139Other anusement and recreation services14DDDD0eDD713940Filness and recreational sports centers84 0463 9561 78745830082.25.7139409Other fitness and recreational sports84 0463 9561 78745830082.25.7139409Other fitness and recreational sports84 0463 9561 78745830082.25.71Ats entertainment, and recreation83DNDDgDD71Performing arts, spectator sports, and related24DNDDbDD711Performing arts, spectator sports, and related24DNDDbDD7111Performing arts, spectator sports, and related24DNDDbDD71111Performing arts, spectator sports, and enalters3DNDDBDD71111Performing arts, spectator sports512 820N3 3946666114128.61.571121Spectator sports512 820N3 39406606141428.61.571121Museums, historical sites, and similar4DNDDDDD7121Museums, historical sites, and similar2DNDDD<	/ 121		3	D	D	D	D	b	D	D
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	713	Amusement, gambling, and recreation industries	14	D	D	D	D	e	D	D
$\begin{array}{c c c c c c c c c c c c c c c c c c c $										
centers84 0463 9561 7874583082.2.5ESTABLISHMENTS SUBJECT TO EDERAL INCOME TAX83DNDDgD71Arts, entertainment, and recreation83DNDDgD711Performing arts, spectator sports, and related industries24DNDDgD7111Performing arts, spectator sports, and related industries24DNDDbD7111Performing arts, spectator sports, and relaters3DNDDbDD71111Theater companies and dinner theaters3DNDDbDDD7112Spectator sports512 820N3 30460814128.611.57112Spectator sports512 820N3 30460814128.611.57113Promoters of performing arts, sports, and similar institutions2DNDDaDD713Amusement, and recreation industries57DNDDgDDD7134Golf ourses and current sports certers17DNDDGDDD7134Golf ourses and certerational sports certers17DNDDGDDD71394Other anusement and recreat	713940	Fitness and recreational sports centers				1 787 1 787		308 308	2.2 2.2	
FEDERAL INCOME TAXFEDERAL INCOME TAXFEDERAL INCOME TAXImage: mail of the second contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder in the second contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder in the second contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder is and contexponder in the second contexponder is and contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder is and contexponder in the second contexponder in the second contexponder is and	1100100	centers	8	4 046	3 956	1 787	458	308	2.2	.5
711Performing arts, spectator sports, and related industries24DNDDDeD7111Performing arts, spectator sports, and related industries24DNDDDDD7111Performing arts, spectator sports, and related industries4DNDDDDDD7111Theater companies and dinner theaters There ter companies and dinner theaters into receive companies and dinner theaters institutions24DNDDDDDDDDDDDDDDDDDD		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
industries24DNDDPDP7111Performing arts companies4DNDDDDD71111Theater companies and dinner theaters3DNDD <td>71</td> <td>Arts, entertainment, and recreation</td> <td>83</td> <td>D</td> <td>N</td> <td>D</td> <td>D</td> <td>g</td> <td>D</td> <td>D</td>	71	Arts, entertainment, and recreation	83	D	N	D	D	g	D	D
The definition of the definition	711		24	D	N	D	D	е	D	D
71110Theater companies and dinner theaters3DNDDDbDD7112Spectator sports512 820N3 30460814128.61.57112Spectator sports512 820N3 30460814128.61.57113Promoters of performing arts, sports, and similar events4DNDDcDD712Museums, historical sites, and similar institutions2DNDDaDD7121Museums, historical sites, and similar institutions2DNDDaDD7131Arnusement, gambling, and recreation industries57DNDDgDDD7139Other amusement and recreation services50DNDDeDDD <td></td> <td>Performing arts companies</td> <td>4</td> <td>D</td> <td>N</td> <td>D</td> <td>D</td> <td>b</td> <td>D</td> <td>D</td>		Performing arts companies	4	D	N	D	D	b	D	D
T121Spectar sportsSpectar spectar specta							D D			
T113Promoters of performing arts, sports, and similar events	7112	Spectator sports	5	12 820	N	3 304	608	141	28.6	1.5
events4DNDDCD712Museums, historical sites, and similar institutions.2DNDDaD7121Museums, historical sites, and similar institutions.2DNDDaD7121Museums, historical sites, and similar institutions.2DNDDaD7131Amusement, gambling, and recreation industries.57DNDDgD7139Other amusement and recreation services.50DNDDfD71391Golf courses and country clubs.12DNDDeD71394Fitness and recreational sports centers.17DNDDeD713940Fitness and recreational sports centers.17DNDDeD713940Fitness and recreational sports.1510 244N3 330777340313.91.3713950Bowling centers.5DNDDcDD713950Bowling centers.5DNDDcD713950Bowling centers.5DNDDcD713950Bowling centers.5DNDDcDD713950Bowling centers.5DNDD <t< td=""><td></td><td></td><td>5</td><td>12 820</td><td>N</td><td>3 304</td><td>608</td><td>141</td><td>28.6</td><td>1.5</td></t<>			5	12 820	N	3 304	608	141	28.6	1.5
7121Museums, historical sites, and similar institutions2DNDDaDD713Amusement, gambling, and recreation industries57DNDDgDD7139Other amusement and recreation services50DNDDgDD71391Golf courses and country clubs12DNDDeDD713940Golf courses and country clubs12DNDDeDD713940Fitness and recreational sports centers17DNDDeDD713940Fitness and recreational sports centers17DNDDeDD7139409Other fitness and recreational sports centers17DNDDeDD7139409Other fitness and recreational sports1510 244N3 330777340313.91.3713950Bowling centers5DNDDcDDD713950Bowling centers5DNDDCDDD713990All other amusement and recreation industries.16DNDDDDDD713990All other amusement and recreation and recreatio	7113		4	D	N	D	D	c	D	D
institutions2DNDDaDD713Amusement, gambling, and recreation industries57DNDDgD7139Other amusement and recreation services50DNDDfDD71391Golf courses and country clubs12DNDDeDD71394Fitness and recreational sports centers12DNDDeDD713940Fitness and recreational sports centers17DNDDeDD713949Other fitness and recreational sports17DNDDeDD713949Other fitness and recreational sports17DNDDeDD713950Bowling centers1510 244N3 33077340313.913.9713950Bowling centers5DNDDcDD71399All other amusement and recreation industries16DNDDDDD713990All other amusement and recreation industries16DNDDDDD713990All other amusement and recreation industries16DNDDDDD713990All other amusement and recreation industries16DNDD	712	Museums, historical sites, and similar institutions	2	D	N	D	D	a	D	D
7139Other amusement and recreation services50DNDDFD71391Golf courses and country clubs12DNDDeDD713910Golf courses and country clubs12DNDDeDD713940Golf courses and country clubs12DNDDeDD713940Fitness and recreational sports centers17DNDDeDD7139409Other fitness and recreational sports centers17DNDDeDD7139409Other fitness and recreational sports centers17DNDDeDD713950Bowling centers5DNDDcDDDD713950Bowling centers	7121		2	D	N	D	D	a	D	D
7139Other amusement and recreation services50DNDDfD71391Golf courses and country clubs12DNDDeDD713910Golf courses and country clubs12DNDDeDD713940Fitness and recreational sports centers17DNDDeDD713940Fitness and recreational sports centers17DNDDeDD713940Fitness and recreational sports centers17DNDDeDD<	713	Amusement, gambling, and recreation industries	57	D	N	D	D	g	D	D
713910Golf courses and country clubs12DNDDeDD713940Fitness and recreational sports centers17DNDDeDD713940Fitness and recreational sports centers17DNDDeDD7139409Other fitness and recreational sports centers17DNDDeDD713950Other fitness and recreation industries .1510 244N3 33077340313.91.3713950Bowling centers5DNDCDD713990All other amusement and recreation16DNDDCD713990All other amusement and recreation16DNDDDD	7139	Other amusement and recreation services	50	D	N	D	D	f	D	D
71394 713940Fitness and recreational sports centers Fitness and recreational sports centers17DNDDeDD713940 7139409Fitness and recreational sports centers17DNDDeDD713940 CentersOther fitness and recreational sports centers1510 244N3 33077340313.91.371395 713950Bowling centers5DNDDcDD713950 71399All other amusement and recreation ration of recreation5DNDDcDD713950 713990All other amusement and recreation16DNDDDDD713950All other amusement and recreation16DNDDDDD	713910	Golf courses and country clubs	12	D	N	D	D	e	D	D
centers centers 15 10 244 N 3 330 773 403 13.9 1.3 71395 Bowling centers 5 D N D C D D 713950 Bowling centers 5 D N D C D D 713959 All other amusement and recreation industries 16 D N D D C D D 713990 All other amusement and recreation 16 D N D <td>71394 713940</td> <td>Fitness and recreational sports centers Fitness and recreational sports centers</td> <td>17</td> <td>D</td> <td>N</td> <td></td> <td>D</td> <td>e</td> <td></td> <td>D</td>	71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	17	D	N		D	e		D
713950 Bowling centers 5 D N D D c D D 71399 All other amusement and recreation industries 16 D N D D b D D 713990 All other amusement and recreation 16 D N D D b D D		centers								D
	713950 71399	Bowling centers	5	D	N	D	D	c	Ď	D
	713990		16	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 ¹	Estimated
	LINCOLN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	7 469	Ν	1 720	427	123	16.5	5.3
713	Amusement, gambling, and recreation industries	12	D	Ν	D	D	c	D	D
7139	Other amusement and recreation services	11	D	Ν	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	D	D	D	b	D	0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	0
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	Ν	D	D	b	D	D
	MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	D	Ν	D	D	e	D	D
713	Amusement, gambling, and recreation industries	16	D	Ν	D	D	e	D	D
7139	Other amusement and recreation services	14	D	Ν	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	14	4 055	N	1 606	306	219	16.0	7.3
7139	Other amusement and recreation services	12	D	Ν	D	D	с	D	D
	MERRICK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	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	8	D	N	D	D	а	D	D
	MORRILL								
	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
	NANCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	435	N	87	14	10	61.1	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71		2	D	N	D	D		D	D
	Arts, entertainment, and recreation	2	U I	N	י ט	U	a a	U	D

See footnotes at end of table.

[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 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 ¹	Estimated
	NEMAHA								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	463	Ν	163	29	17	27.4	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	a	D	[
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	N	D	D	a	D	Ľ
	NUCKOLLS								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	ОТОЕ								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	11	D	Ν	D	D	b	D	
13	Amusement, gambling, and recreation industries	10	3 202	Ν	1 318	229	72	26.1	4.7
139	Other amusement and recreation services	9	D	Ν	D	D	b	D	[
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	9	D	N	D	D	b	D	
13	Amusement, gambling, and recreation industries	9	D	Ν	D	D	b	D	0
139	Other amusement and recreation services	8	D	Ν	D	D	b	D	C
	PERKINS								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	0
	PHELPS								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	6	1 480	Ν	458	92	77	33.6	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	D	D	D	D	b	D	0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	N	D	D	a	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 ¹	Estimated ²
	PIERCE								
	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
	PLATTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	с	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121	Spectator sports	2	D	N	D	D	b	D	D
711219 7112192	Other spectator sports Racing (except racetrack operation)	1 1	D D	N N	DDD	D	b b	D D	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
	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	13	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	с	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121 711219 7112192	Spectator sports Other spectator sports Racing (except racetrack operation)	2 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	POLK								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
/ 1	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2	b	N			a	U U	D
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		2						
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	RED WILLOW								_
	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	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	ь	D	D

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

Appendix D	Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, nor	nsampling error, ar	nd definitions, see	note at end of ta	ble]	
							Paid	Percent or 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 ¹	Estimated ²
	RICHARDSON								
	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
	SALINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	SARPY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	36	31 368	N	6 393	1 352	506	5.3	1.5
713	Amusement, gambling, and recreation industries	31	D	N	D	D	e	D	D
7132	Gambling industries	1	D	N	D	D	b	D	D
71329 713290	Other gambling industries Other gambling industries	1 1	D	N N	D	D	b	D	D
7132902	Lottery, bingo, bookie, and other betting operation	1	D	N	D	D	b	D	D
7139	Other amusement and recreation services	29	D	N	D	D	e	D	D
71391 713910	Golf courses and country clubs	6 6	6 325 6 325 6 347	N	2 002 2 002	310 310	62 62	-	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	12 12	6 347 6 347	N N	1 975 1 975	472 472	269 269	8.3 8.3	
7139409	Other fitness and recreational sports centers	11	D	N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	4 361	4 275	1 891	408	182	1.7	10.2
713	Amusement, gambling, and recreation industries	4	D	D	D	D	c	D	D
7139	Other amusement and recreation services	4	D	D	D	D	c	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	2 2	D	D	DDDDD	D	C C	DDD	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	D		D	c		D
71	Arts, entertainment, and recreation	30	27 007	N	4 502	944	324	5.9	.1
713	Amusement, gambling, and recreation industries	27	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	b	D	D
71329 713290	Other gambling industries Other gambling industries	1 1	D	N N	D	D	b	D	D
7132902	Lottery, bingo, bookie, and other betting operation	1	D	N	D	D	b	D	D
7139	Other amusement and recreation services	25	D	N	D	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	10 10	D	N	D	D	c	D	D
7139409	Other fitness and recreational sports	9	4 455	N N	1 221	319		10.2	

[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]

							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 ¹	Estimated ²
	SAUNDERS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	14 826	N	1 441	248	75	9.8	11.5
712	Museums, historical sites, and similar institutions \ldots	2	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	а	D	D
71213	Zoos and botanical gardens	- 1	D	N	D	D	a	D	D
712130	Zoos and botanical gardens	1	D	N	D	D	a	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	5 4	D	N N	D	D	b b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	2	D	D	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	а	D	D
71213	Zoos and botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos and botanical gardens	1	D	D	D	D	a	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	3	D	N N	D	D	b b	D	D
	SCOTTS BLUFF							_	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	4 900	N	1 885	406	213	13.9	5.6
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	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	3 952	3 785	1 716	354	165	-	6.6
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
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	948	N	169	52	48	72.0	1.3
	SEWARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 453	N	480	112	57	48.9	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	SHERIDAN								
	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

See footnotes at end of table.

[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 ¹	Estimated
	SHERMAN								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_		_	_		_	
1	Arts, entertainment, and recreation	2	D	N	D	D	a	D	
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	1	D	N	D	D	a	D	
1	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	a	D	
	THAYER								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	
	THURSTON								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	3	D	D	D	D	а	D	
	VALLEY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	N	D	D	a	D	
	FEDERAL INCOME TAX		_		_	_		_	
1	Arts, entertainment, and recreation	2	D	N	D	D	a	D	
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	8	2 085	N	464	98	76	36.6	2
13	Amusement, gambling, and recreation industries	5	1 803	N	327	64	70	34.8	2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	7	D	N	D	D	b	D	
13	Amusement, gambling, and recreation industries	5	1 803	N	327	64	70	34.8	2
	WAYNE								
	ALLESTABLISHMENTS		-						
1	Arts, entertainment, and recreation	5	815	N	254	58	19	88.1	4
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	5	815	N	254	58	19	88.1	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		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 ¹	Estimated ²
	WEBSTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	731	N	310	69	23	-	-
	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
	YORK								
	ALL ESTABLISHMENTS								
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
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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

Table 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]

							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 ¹	Estimated
	ALLIANCE								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	6	D	Ν	D	D	b	D	1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	b	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					50		07.4	
I	Arts, entertainment, and recreation	4	318	N	113	50	23	27.4	62.
1	ALL ESTABLISHMENTS Arts, entertainment, and recreation	2	D	N	D	D	а	D	
I	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2	b	N			a		
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	AURORA								
	ALL ESTABLISHMENTS	-		N		D			
1	Arts, entertainment, and recreation ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	5	D	N	D	D	b	D	
l	Arts, entertainment, and recreation	3	470	426	184	44	9	8.1	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
l	Arts, entertainment, and recreation	2	D	Ν	D	D	b	D	1
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	8	1 390	Ν	556	123	37	46.7	17.
	FEDERAL INCOME TAX Arts, entertainment, and recreation	3	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	Ū	2				u u		
	Arts, entertainment, and recreation	5	D	Ν	D	D	b	D	l
	BELLEVUE								
	ALL ESTABLISHMENTS								
I	Arts, entertainment, and recreation	11	D	Ν	D	D	b	D	1
13	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	[
139	Other amusement and recreation services	8	D	Ν	D	D	b	D	1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	b	D	
	FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	9	D	N	D	D	b	D	
13 139	Amusement, gambling, and recreation industries Other amusement and recreation services	8	D	N N	D	D	b	D	
	BLAIR								
	ALL ESTABLISHMENTS								
I	Arts, entertainment, and recreation	4	570	Ν	156	42	9	65.6	8.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	570	N	156	42	9	65.6	8.9
	e footnotes at end of table								

[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 tai	piej	
							Paid	Percent or 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 ¹	Estimated
	BROKEN BOW	, ,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
	ALL ESTABLISHMENTS	2	D	м	D	D		D	ſ
1	Arts, entertainment, and recreation	3	J	N		J	а		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	a	D	1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	1
	CENTRAL CITY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	[
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	a	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
I	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	ſ
	CHADRON								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	4	334	Ν	38	10	14	94.3	5.
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
l l	Arts, entertainment, and recreation	3	D	Ν	D	D	а	D	ſ
	COLUMBUS								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	10	D	Ν	D	D	c	D	[
11	Performing arts, spectator sports, and related industries	1	D	Ν	D	D	b	D	[
12	Spectator sports	1	D	Ν	D	D	b	D	[
121	Spectator sports Other spectator sports	1	D D D	N N	D D D	D D D	b	D D D	
12192	Racing (except racetrack operation)	1	D	N	D	D	b	D	
139	Other amusement and recreation services	8	D	N	D	D	b	D	[
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	a	D	[
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	9	D	N	D	D	c	D	[
1	Performing arts, spectator sports, and related industries	1	D	Ν	D	D	b	D	[
12	Spectator sports	1	D	N	D	D	b	D	1
121	Spectator sports	1	D	N	D	D	b	D	1
1219 12192	Other spectator sports Racing (except racetrack operation)	1 1	D D	N N	D	D	b b	D D	[
13	Amusement, gambling, and recreation industries	8	D	Ν	D	D	b	D	0
139	Other amusement and recreation services	7	D	N	D	D	b	D	0

See footnotes at end of table.

[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]

Appenaix L	D. Data based on the 2002 Economic Census. For inform	nation on conit	dentiality protection	, sampling error, no	isamping enor, ar		note at end of tal	biej	
NAIOO							Paid		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)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	COZAD								
	ALL ESTABLISHMENTS								
I	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CRETE								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	DAVID CITY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ELKHORN								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	FAIRBURY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	FREMONT								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	12	3 855	N	1 141	258	99	60.4	9.7
13	Amusement, gambling, and recreation industries	7	3 447	N	1 017	228	91	63.6	10.8
139	Other amusement and recreation services	7	3 447	N	1 017	228	91	63.6	10.8
	FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
'1	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
/13	Amusement, gambling, and recreation industries	6	D	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]

Appendix [Data based on the 2002 Economic Census. For inform	nation on confi	identiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tab	ole]	
NAICO							Paid employees for		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)	pay period including March 12 (number)	From admini- strative records ¹	Estimated
	GERING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	534	N	227	57	34	14.2	29.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	[
	GOTHENBURG								
	ALL ESTABLISHMENTS							_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GRAND ISLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	19 925	N	4 767	1 203	381	3.5	6.0
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	c	D	D
7112	Spectator sports	1	D	N	D	D	c	D	D
71121	Spectator sports	1	D	N	D	D	с	D	D
712	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	с	D	D
7139	Other amusement and recreation services	10	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	с	D	D
7112	Spectator sports	1	D	N	D	D	с	D	D
71121	Spectator sports	1	D	N	D	D	c	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	10 9	10 253 D	N N	1 631 D	388 D	151 c	6.9 D	11.0 D
	HASTINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	12		N	1 189	311	142	5.8	.7
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 ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	6	D	D	D	D	b	D	D
71	Arts, entertainment, and recreation	11	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8		N	D	D	c	D	D
7139	Other amusement and recreation services	6		N		D		D	D

See footnotes at end of table.

[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	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ble]	
							Paid	Percent c 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 ¹	Estimated ²
	HOLDREGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	940	794	323	57	58	19.6	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	KEARNEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	12 296	N	2 518	534	215	34.7	8.9
712	Museums, historical sites, and similar institutions \ldots	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	7 978	N	1 340	248	114	42.0	.4
7139	Other amusement and recreation services	8	2 988	N	682	98	52	99.0	1.0
71399	All other amusement and recreation industries.	4	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 120	3 104	1 225	280	118	23.3	26.7
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	8 176	N	1 293	254	97	40.5	-
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	a	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	3	D	N	D	D	a	D	D
	LA VISTA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	c	D	D
7132	Gambling industries	1	D	N	D	D	b	D	D
71329	Other gambling industries	1	D	N	D	D	b	D	D
713290 7132902	Other gambling industries Lottery, bingo, bookie, and other betting	1	D	N	D	D	b	D	D
	operation	1	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	1	DDDD		DDDD	DDDD	b b	DDD	DDD
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	c	D	D
7132	Gambling industries	1	D	N	D	D	b	D	D
71329	Other gambling industries	1	D	N	D	D	b	D	D
	Other gambling industries Lottery, bingo, bookie, and other betting	1	D	N N	D	D	b	D	D
713290 7132902					, U	U U	u 1	U U	U U
7132902	operation	1					L .	P	
		1 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]

							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 ¹	Estimated ²
	LEXINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	582	Ν	164	40	18	85.6	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	D
	LINCOLN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	96	67 330	Ν	21 469	4 755	1 913	13.2	8.7
711	Performing arts, spectator sports, and related industries	30	D	Ν	D	D	f	D	D
7111	Performing arts companies	10	D	Ν	D	D	с	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6 6	D	N N	D	D	c c	D	D
7112	Spectator sports	4	D	Ν	D	D	c	D	D
71121	Spectator sports	4	D	Ν	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	6	D	Ν	D	D	с	D	D
712	Museums, historical sites, and similar institutions \ldots	5	5 796	Ν	1 567	320	78	-	46.4
7121	Museums, historical sites, and similar institutions	5	5 796	Ν	1 567	320	78	-	46.4
71211 712110	Museums Museums	4 4	D D	N N	D	D D	b	D D	D D
713	Amusement, gambling, and recreation industries	61	D	Ν	D	D	g	D	D
7139	Other amusement and recreation services	56	D	Ν	D	D	g	D	D
71391 713910	Golf courses and country clubs	8 8	10 653 10 653	N N	4 745 4 745	1 001 1 001	251 251	4.1 4.1	2.3 2.3 D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	25 25	D D	N N	D	D D	f	D D	D D
71395	centers Bowling centers	23 5	14 290 D	N N	5 117 D	1 231 D	711 c	10.6 D	1.1 D
713950 71399 713990	Bowling centers All other amusement and recreation industries . All other amusement and recreation	5 18	D D	N N	D	D	c b	D	D
7139908	Industries All other miscellaneous amusement and recreation services	18 12	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	13 643	13 982	6 174	1 448	547	7.8	.2
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	13	D	D	D	D	е	D	D
7139	Other amusement and recreation services	13	D	D	D	D	e	D	D
71394	Fitness and recreational sports centers	8	4 046	3 956	1 787	458	308	2.2	.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	8	4 046 4 046	3 956 3 956	1 787 1 787	458 458	308 308	2.2 2.2	.5

See footnotes at end of table.

[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 or 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 ¹	Estimated ²
	LINCOLN-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	72	53 687	N	15 295	3 307	1 366	14.6	10.9
711	Performing arts, spectator sports, and related industries	22	D	N	D	D	е	D	D
7111	Performing arts companies	4	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	3	D	N	D	D	b	D	D
711110 7112	Theater companies and dinner theaters Spectator sports	3	D	N N	D	D	b c	D	D
71121	Spectator sports	4	D	N	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	с	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	48	28 299	N	8 937	2 025	900	13.0	10.4
7139	Other amusement and recreation services	43	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	6 6	D	N N	D	D D	c c	D D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	17 17	D D	N N	D D	D D	e e	D D	D
7139409	Other fitness and recreational sports centers	15	10 244	N	3 330	773	403	13.9	1.3 D
71395 713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	5 5 15	D D D	N N N			c c b	D D D	
713990	All other amusement and recreation industries .	15	D	N	D	D	b	D	
	мссоок								
	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
	MINDEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 357	N	580	114	31	3.5	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	NEBRASKA CITY								
	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								
	Arts, entertainment, and recreation	4	1 171	N	522	99	42	_	7.5

[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 E	D. Data based on the 2002 Economic Census. For information of the second sec	nation on confid	lentiality protection,	sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid	Percent or 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 ¹	Estimated ²
	NORFOLK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 772	N	1 408	337	203	2.1	7.8
713	Amusement, gambling, and recreation industries	10	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	3 030	N	1 248	302	178	1.8	9.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	8	D	N N	D	D	b	D	D
/100		0	D						D
	NORTH PLATTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	6 722	N	1 574	396	115	16.8	2.5
713	Amusement, gambling, and recreation industries	9	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	2 243	1 766	703	186	40	50.2	5.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	4 479	N	871	210	75	-	1.3
713	Amusement, gambling, and recreation industries	5	4 479	N	871	210	75	-	1.3
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	OGALLALA								
	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
	ОМАНА								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	180	164 755	N	56 956	13 136	3 749	8.6	6.7
711	Performing arts, spectator sports, and related		-						_
7111	industries	48 16	D	N N	D	D	f	D	D
7111	Performing arts companies	9	D	N	D D	D	e	D	D
711110 7111101	Theater companies and dinner theaters Opera companies	9 1	D	N N		D	c c b	D	D
7111102 71113	Theater companies Musical groups and artists	7	D	N N		D	c b	D	D
711130 7111301	Musical groups and artists	6	D	Ň	D D	D	b	D	D
	organizations	1	D D	N	D	D	b	D	D
7111309 7112	Other music groups and artists	5 4	D	N	D D	D	a c	D	D
71121	Spectator sports	4	D	N	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar								
	events	6	D	N	D	D	a	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	5	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	5	D	N	D	D	a	D	D
Se	e footnotes at end of table.								

See footnotes at end of table.

[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 ¹	Estimated ²
	OMAHA-Con.								
	ALL ESTABLISHMENTS-Con.								
71 711	Arts, entertainment, and recreation – Con. Performing arts, spectator sports, and related								
7115	industries—Con. Independent artists, writers, and performers	19	3 988	Ν	1 149	318	81	27.9	9.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	19 19	3 988 3 988	N N	1 149 1 149	318 318	81 81	27.9 27.9	9.0 9.0
712	Museums, historical sites, and similar institutions	10	D	Ν	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	10	D	Ν	D	D	f	D	D
71211	Museums	6	D	N	D	D	с	D	D
712110 71213 712130	MuseumsZoos and botanical gardensZoos and botanical gardens	6 2 2	D D D	N N N	D D D	D D D	c e e	D D D	D D D
713	Amusement, gambling, and recreation industries	122	96 791	Ν	31 453	7 130	2 430	11.9	10.7
7131	Amusement parks and arcades	5	D	Ν	D	D	b	D	D
7139	Other amusement and recreation services	110	87 759	Ν	29 223	6 697	2 290	13.1	9.3
71391 713910	Golf courses and country clubs	12 12	22 516 22 516	N N	10 282 10 282	2 143 2 143	440 440	.9 .9	3.0 3.0
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	58 58	D D	N N	D	D	g g	D	D D
71395	centers Bowling centers	56 10	37 472 D	N N	13 038 D	2 989 D	1 386 c	19.0 D	16.1 D
713950 71399	Bowling centers	10 27	D 18 009	N N	D 3 274	D 842	с 189	D 7.5	D 7.8
713990 7139905	All other amusement and recreation industries Coin-operated amusement devices	27	18 009	Ν	3 274	842	189	7.5	7.8
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	8 15	13 185 D	N	2 214 D	594 D	127 b	2.6 D	.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_			_		_	
71	Arts, entertainment, and recreation	59	84 426	80 318	35 179	7 742	1 966	7.1	6.6
711	Performing arts, spectator sports, and related industries	10	D	D	D	D	e	D	D
7111	Performing arts companies	9	D	D	D	D	e	D	D
71111	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
711110 7111101 7111102	Theater companies and dinner theaters Opera companies Theater companies	5 1 4		D D D	D D D		c b c	D D D	D D D
71113 711130	Musical groups and artists	3	D	D	D	D	b	D	D
7111301	Symphony orchestras and chamber music organizations	1	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	9	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	9	D	D	D	D	f	D	D
71211 712110	Museums	6 6	D D	D D	D	D D	c c	D	D D
71213 712130	Zoos and botanical gardensZoos and botanical gardens	2 2	D D	D D	D D	D D	e e	D D	D D
713	Amusement, gambling, and recreation industries	40	D	D	D	D	f	D	D
7139	Other amusement and recreation services	40	D	D	D	D	f	D	D
71391 713910 71394 713940	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	6 6 25 25	D D D	D D D D	D D D	D D D	e e f	D D D	D D D
7139409	Other fitness and recreational sports centers	25	D	D	D	D	f	D	D
71399 713990	All other amusement and recreation industries . 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	121	80 329	Ν	21 777	5 394	1 783	10.2	6.8

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Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confi	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 ¹	Estimated ²
	OMAHA-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related industries	38	D	N	D	D	е	D	D
7111	Performing arts companies	7	D	N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	3 3 3	D D D	N N N	D D D	D D D	a a a	D D D	D D D
7112	Spectator sports	4	D	N	D	D	c	D	D
71121	Spectator sports	4	D	N	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	a	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities Promoters of performing arts, sports, and similar events without facilities	5	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	19	3 988	N	1 149	318	81	27.9	9.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	19 19	3 988 3 988	N N	1 149 1 149	318 318	81 81	27.9 27.9	9.0 9.0
713	Amusement, gambling, and recreation industries	82	D	N	D	D	g	D	D
7131	Amusement parks and arcades	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	70	D	N	D	D	g	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	33 33	22 211 22 211	N N	7 085 7 085	1 748 1 748	813 813	12.4 12.4	7.4 7.4
71395	centers Bowling centers	31 10	D	N N	D	D	f c	D	D
713950 71399	Bowling centers	10 18	DDD	N N	D	D	C C	D	D
713990	All other amusement and recreation								
7139905	industries Coin-operated amusement devices (except slot machine operation)	18 8	D 13 185	N N	D 2 214	D 594	c 127	D 2.6	D .3
	O'NEILL								
	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
	PAPILLION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	3 964	N	1 379	283	191	15.8	_
713	Amusement, gambling, and recreation industries	9	3 964	N	1 379	283	191	15.8	_
7139	Other amusement and recreation services	8	D 304	N	D	D	c	13.0 D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	c	D	D
713940	Fitness and recreational sports centers	3	D	N N	D	D	c c	D	D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	p	p	p	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2	D	D	D D	D D	c c	D	D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71		7	D	N	D	D	ь	D	D
71 713	FEDERAL INCOME TAX	7 7	D	N N	D	D	b	D	D

See footnotes at end of table.

[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 L	Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tab	blej	
							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 ¹	Estimated ²
	PLATTSMOUTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
	RALSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	2	D	N	D	D	b	D	D
71151	Independent artists, writers, and performers	2	D	N	D	D	b	D	D
711510	Independent artists, writers, and performers . ESTABLISHMENTS EXEMPT FROM	2	D	N	D	D	b	D	D
	FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	2	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	2	D	N	D	D	b	D	D
	SCHUYLER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	SCOTTSBLUFF								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 848	N	787	184	102	-	6.3
	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	1	D	N	р	D	a	D	D
	SEWARD							_	
	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

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Appendix L	Data based on the 2002 Economic Census. For inform	nation on confic	entiality protection	, sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tal	piej	
							Paid	Percent c 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 ¹	Estimated
	SIDNEY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	5	D	N	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	-							
1	Arts, entertainment, and recreation	1	D	D	D	D	a	D	1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	D	N	D	D	a	D	I
	SOUTH SIOUX CITY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	7	D	N	D	D	b	D	
13	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	-
139	Other amusement and recreation services	6	D	N	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	6	D	N	D	D	b	D	1
13	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	ſ
139	Other amusement and recreation services	5	D	N	D	D	b	D	[
	VALENTINE								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	4	D	N	D	D	a	D	1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	I
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	N	D	D	a	D	1
	WAHOO								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	637	N	136	25	9	100.0	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	3	637	457	136	25	9	100.0	
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	4	D	N	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	D	N	D	D	a	D	1
	WEST POINT								
	ALLESTABLISHMENTS							_	
1	Arts, entertainment, and recreation	1	D	N	D	D	a	D	I
								_	
1	Arts, entertainment, and recreation	1	D	N	D	D	a	D	

See footnotes at end of table.

[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 L	D. Data based on the 2002 Economic Census. For inform	mation on confi	dentiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
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 ¹	Estimated ²
	YORK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	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
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF ADAMS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX	1	D	N	D	D		D	D
/1		I	b	N	, D	J	а		, D
	BALANCE OF ANTELOPE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	424	N	126	20	9	71.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	р	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 ARTHUR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF BOONE COUNTY		5				u u		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 158	N	261	55	56	56.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX							_	
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF BOX BUTTE 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	р	D	D	а	D	D
	BALANCE OF BOYD COUNTY								
71	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

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Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, no	nsampling error, ar	nd definitions, see	note at end of tal	ble]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated
	BALANCE OF BROWN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	I
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	
	BALANCE OF BUFFALO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 801	N	939	236	137	18.5	5.
'11	Performing arts, spectator sports, and related industries	2	D	N	D	D	с	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	I
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	c	D	I
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	c	D	1
	BALANCE OF BURT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	772	N	238	27	17	22.5	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	772	N	238	27	17	22.5	
	BALANCE OF BUTLER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	I
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	
	BALANCE OF CASS COUNTY								
	ALL ESTABLISHMENTS								
71 711	Arts, entertainment, and recreation	12	D	N	D	D	b	D	1
	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	
712	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	[
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	1
712	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	1
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	ь	D	
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	

See footnotes at end of table.

[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]

			, p	, sampling error, no	ioamping onon, a		noto at ona or ta	010]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments		Expenses	Annual pavroll	First-quarter payroll	including March 12	admini- strative	
		(number)		(\$1,000)	payroll (\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF CEDAR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	678	N	185	29	13	76.0	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF CHASE 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 CHERRY 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 CHEYENNE 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
	BALANCE OF CLAY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	783	N	129	25	9	34.6	26.9
	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	4	D	N	D	D	а	D	D
	BALANCE OF COLFAX COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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							Paid	Percent or 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 ¹	Estimated
	BALANCE OF CUMING COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	2	D	N	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	a	D	
	BALANCE OF CUSTER COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	Ν	D	D	a	D	
	BALANCE OF DAKOTA COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	4	D	Ν	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	3	D	Ν	D	D	а	D	
	BALANCE OF DAWES COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	4	707	Ν	204	26	9	6.6	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
l	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	BALANCE OF DAWSON COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	3	D	Ν	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	Ν	D	D	b	D	
	BALANCE OF DEUEL COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
l	Arts, entertainment, and recreation	1	D	Ν	D	D	a	D	

See footnotes at end of table.

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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 ¹	Estimated
	BALANCE OF DIXON COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	3	D	Ν	D	D	a	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	BALANCE OF DODGE COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	5	1 649	Ν	311	40	21	13.5	31.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	5	1 649	Ν	311	40	21	13.5	31.8
	BALANCE OF DOUGLAS COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	18	D	Ν	D	D	е	D	0
13	Amusement, gambling, and recreation industries	12	D	Ν	D	D	e	D	[
139	Other amusement and recreation services	11	D	N	D	D	e	D	[
1391 13910	Golf courses and country clubs	5 5	D	N N	D	D	c c	D	
1394 13940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D	D	b b	D D	[
139409	Other fitness and recreational sports centers	2	D	Ν	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	3	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
'1	Arts, entertainment, and recreation	15	D	Ν	D	D	е	D	C
13	Amusement, gambling, and recreation industries	11	D	Ν	D	D	e	D	
139	Other amusement and recreation services	10	D	N	D	D	e	D	C
1391 13910	Golf courses and country clubs	5	D	N N	D	D	c c	D	
1394	Fitness and recreational sports centers Fitness and recreational sports centers	2	D D	N N	D D	D D	b b	D D	
139409	Other fitness and recreational sports centers	2	D	N	D	D	b	D	C
	ALL ESTABLISHMENTS								
'1	ALL ESTABLISHMENTS	2	D	Ν	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	-		ň					
'1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	BALANCE OF FILLMORE COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	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]

	Data based on the 2002 Economic Census. For inform	lation on com	demanly protection	, sampling error, noi	isamping enor, ar		note at end of ta	nel	
							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 ¹	Estimated
	BALANCE OF FRANKLIN COUNTY	, ,							
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	3	D	N	D	D	a	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	a	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation BALANCE OF FRONTIER COUNTY	2	D	N	D	D	a	D	1
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	1	D	N	D	D	a	D	
1	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	а	D	
	BALANCE OF FURNAS COUNTY		_		_	_	-	_	-
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation BALANCE OF GAGE COUNTY	2	D	N	D	D	a	D	
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	3	D	N	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	a	D	1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	N	D	D	b	D	1
	BALANCE OF GARDEN COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	2	D	N	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	D	D	D	а	D	1
	BALANCE OF GARFIELD COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	1	D	N	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	N	D	D	а	D	
	BALANCE OF GOSPER COUNTY								
	ALL ESTABLISHMENTS				_			_	
	Arts, entertainment, and recreation	2	D	N	D	D	a	D	ſ
	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	D	D	D	а	D	
1					, D		a a		-
l	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								

See footnotes at end of table.

[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 c 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 ¹	Estimated ²
	BALANCE OF GRANT 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
	BALANCE OF GREELEY 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
	BALANCE OF HALL 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	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
	BALANCE OF HAMILTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF HAYES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF HITCHCOCK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	950	N	213	26	9	-	58.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	950	N	213	26	9	-	58.7
	BALANCE OF HOLT 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

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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 ¹	Estimated ²
	BALANCE OF HOOKER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	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	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	a	D	D
7139	Other amusement and recreation services	1	D	N	D	D	a	D	D
	BALANCE OF HOWARD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF JEFFERSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	316	N	104	24	24	48.1	7.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	BALANCE OF KEITH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF KNOX 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	р	D	a	D	D

See footnotes at end of table.

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Appendix I	D. Data based on the 2002 Economic Census. For inforr	nation on conf	identiality protection	, sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tai	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 ¹	Estimated ²
	BALANCE OF LANCASTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	17 316	N	4 698	888	211	34.9	_
713	Amusement, gambling, and recreation industries	10	D	N	D	D	c	04.0 D	D
7139	Other amusement and recreation services	8	D	N	D	D	c	D	D
71391	Golf courses and country clubs	6	D	N	P	D	c	D	D
713910	Golf courses and country clubs	6	D	N	D	D	c	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			_	_	_		_	_
71	Arts, entertainment, and recreation	11	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	c	D	D
71391	Golf courses and country clubs	6	D	N	P	P	c	D	D
713910	Golf courses and country clubs	6	D	N	D	D	c	D	D
	BALANCE OF LINCOLN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	747	N	146	31	8	14.1	30.5
	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	a	D	D
	BALANCE OF MADISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	c	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	D	N	D	D	c	D	D
	BALANCE OF MERRICK 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	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	a	D	D
	BALANCE OF MORRILL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	a factnatas at and of table								

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							Paid	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 ¹	Estimat
	BALANCE OF NANCE COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	3	435	Ν	87	14	10	61.1	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	BALANCE OF NEMAHA COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	N	D	D	а	D	
	BALANCE OF NUCKOLLS COUNTY								
	ALL ESTABLISHMENTS			N				D	
	Arts, entertainment, and recreation ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3	D	N	D	D	а	D	
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	BALANCE OF OTOE COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	6	2 031	Ν	796	130	30	41.2	
9	Amusement, gambling, and recreation industries	6 6	2 031 2 031	N N	796 796	130 130	30 30	41.2 41.2	
9	Other amusement and recreation services	0	2 031	N	/90	130	30	41.2	
	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		D	b		U	a	, D	
	Arts, entertainment, and recreation	5	D	N	D	D	b	D	
	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	
9	Other amusement and recreation services	5	D	Ν	D	D	b	D	
	BALANCE OF PERKINS COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	BALANCE OF PHELPS COUNTY								
	ALL ESTABLISHMENTS								
	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	l
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
	Arts, entertainment, and recreation	1	D	Ν	D	D	a	D	i

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							Paid	Percent o 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 ¹	Estimated
	BALANCE OF PIERCE COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	4	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	BALANCE OF PLATTE COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	5	D	Ν	D	D	b	D	
11	Performing arts, spectator sports, and related industries	2	D	Ν	D	D	b	D	
112	Spectator sports	1	D	Ν	D	D	b	D	
1121	Spectator sports	1	D	Ν	D	D	b	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	4	D	Ν	D	D	b	D	
11	Performing arts, spectator sports, and related industries	2	D	Ν	D	D	b	D	
112	Spectator sports	1	D	N	D	D	b	D	
1121	Spectator sports	1	D	Ν	D	D	b	D	
	BALANCE OF POLK COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	Ν	D	D	a	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	BALANCE OF RICHARDSON COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
I	Arts, entertainment, and recreation	2	D	D	D	D	а	D	
	BALANCE OF SALINE COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	1	D	Ν	D	D	а	D	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
I	Arts, entertainment, and recreation	1	D	D	D	D	a	D	

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Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confid	lentiality protection	, sampling error, no	nsampling error, ar	id definitions, see	note at end of tat	ole]	
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 ¹	Estimated ²
	BALANCE OF SARPY COUNTY								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	13	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	13	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	b	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	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	BALANCE OF SAUNDERS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	14 189	N	1 305	223	66	5.8	12.0
712	Museums, historical sites, and similar institutions	1	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	a	D	D
71213	Zoos and botanical gardens	1	D	N	D	D	a	D	D
712130	Zoos and botanical gardens	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	4	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	2 1	D D	D	D D	D D	b	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	1	D	D	U	D	a	U	D
/ 121	institutions	1	D	D	D	D	a	D	D
71213 712130	Zoos and botanical gardens Zoos and botanical gardens	1 1	D D	D	D D	D D	aa	D D	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	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
	BALANCE OF SCOTTS BLUFF COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	2 518	N	871	165	77	24.1	-
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
	FEDERAL INCOME TAX	-	_	_	_	_		_	_
71	Arts, entertainment, and recreation ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	D	D	D	b	D	D
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF SEWARD COUNTY	-	J			, D			
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
71	FEDERAL INCOME TAX		D		D	D	_	D	
71	Arts, entertainment, and recreation	1	D	N	, D	. D	a	ם ו	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]

Appendix L	Data based on the 2002 Economic Census. For inform	nation on com	identiality protection	, sampling error, no	nsampling error, ar	ia definitions, see	note at end of tal	biel	
							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 ¹	Estimated
	BALANCE OF SHERIDAN COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1		1	D	N	D	D	а	D	I
	BALANCE OF SHERMAN COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	Γ
1	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation	2	D	N	D	D		D	ſ
I		2	b	N N		U	а		L
	BALANCE OF STANTON COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX							_	
l		1	D	N	D	D	а	D	I
	BALANCE OF THAYER COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	N	D	D	а	D	1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
I	Arts, entertainment, and recreation	2	D	D	D	D	а	D	1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	N	D	D	а	D	[
	BALANCE OF THURSTON COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	3	D	N	D	D	а	D	0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
I	Arts, entertainment, and recreation	3	D	D	D	D	а	D	ſ
	BALANCE OF VALLEY COUNTY								
	ALL ESTABLISHMENTS								
'1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	ſ
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	N	D	D	а	D	ſ
	BALANCE OF WASHINGTON COUNTY								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	4	1 515	N	308	56	67	25.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	1	D	D	D	D	а	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
'1	Arts, entertainment, and recreation	3	D	N	D	D	Ь	D	0

See footnotes at end of table.

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

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

1.1.1.1	D. Data based on the 2002 Economic Consus. 1 of mich			,					
NAICS code	Geographic area, tax status, and kind of business		Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	March 1Ž	Percent of receipts/ revenue-	
		Estab- lishments (number)						From admini- strative records ¹	Estimated ²
	BALANCE OF WAYNE 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
	BALANCE OF WEBSTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	731	N	310	69	23	-	-
	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
	BALANCE OF YORK 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

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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

Appendix A. Explanation of Terms

ANNUAL PAYROLL

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

ESTABLISHMENTS

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

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

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned 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 fund-raising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL

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

PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE

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

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

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

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

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

Appendix B. NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

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

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

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

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

7111 PERFORMING ARTS COMPANIES

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

71111 THEATER COMPANIES AND DINNER THEATERS

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

711110 THEATER COMPANIES AND DINNER THEATERS

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

7111101 OPERA COMPANIES

Establishments primarily engaged in producing operas.

7111102 THEATER COMPANIES

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

7111103 DINNER THEATERS

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

71112 DANCE COMPANIES

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

711120 DANCE COMPANIES

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

71113 MUSICAL GROUPS AND ARTISTS

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

711130 MUSICAL GROUPS AND ARTISTS

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

7111301 SYMPHONY ORCHESTRAS AND CHAMBER MUSIC ORGANIZATIONS

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

7111309 OTHER MUSIC GROUPS AND ARTISTS

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

71119 OTHER PERFORMING ARTS COMPANIES

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

711190 OTHER PERFORMING ARTS COMPANIES

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

7111901 CIRCUSES

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

7111909 OTHER PERFORMING ART COMPANIES (EXCEPT CIRCUSES)

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

7112 SPECTATOR SPORTS

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

71121 SPECTATOR SPORTS

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

711211 SPORTS TEAMS AND CLUBS

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

7112111 FOOTBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 BASEBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 OTHER PROFESSIONAL SPORTS TEAMS AND CLUBS

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

711212 RACETRACKS

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

7112121 DOG RACETRACK OPERATION

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

7112122 AUTO RACETRACK OPERATION

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

7112123 HORSE RACETRACK OPERATION

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

711219 OTHER SPECTATOR SPORTS

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

7112191 PROFESSIONAL ATHLETES

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

7112192 RACING (EXCEPT RACETRACK OPERATION)

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

7113 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

71151 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

711510 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

712 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

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

7121 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

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

71211 MUSEUMS

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

712110 MUSEUMS

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

71212 HISTORICAL SITES

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

712120 HISTORICAL SITES

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. 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.

Arts, Entertainment, & Recreation

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 selfdesignation, 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 taxexempt 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 taxexempt. 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

NEBRASKA

Gretna is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Sarpy County.

Balance of Sarpy County includes Gretna, which is no longer tabulated separately due to a population decrease.

Appendix E. Metropolitan and Micropolitan Statistical Areas

OMAHA-COUNCIL BLUFFS-FREMONT, NE-IA COMBINED STATISTICAL AREA

Fremont, NE Micropolitan Statistical Area

Dodge County, NE

Omaha-Council Bluffs, NE-IA Metropolitan Statistical Area

Harrison County, IA Mills County, IA Pottawattamie County, IA Cass County, NE

Douglas County, NE

Sarpy County, NE

Saunders County, NE

Washington County, NE

SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA

Sioux City, IA-NE-SD Metropolitan Statistical Area

Woodbury County, IA

Dakota County, NE

Dixon County, NE

Union County, SD

Vermillion, SD Micropolitan Statistical Area

Clay County, SD

BEATRICE, NE MICROPOLITAN STATISTICAL AREA

Gage County, NE

COLUMBUS, NE MICROPOLITAN STATISTICAL AREA

Platte County, NE

GRAND ISLAND, NE MICROPOLITAN STATISTICAL AREA

Hall County, NE

Howard County, NE

Merrick County, NE

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HASTINGS, NE MICROPOLITAN STATISTICAL AREA

Adams County, NE Clay County, NE

KEARNEY, NE MICROPOLITAN STATISTICAL AREA

Buffalo County, NE

Kearney County, NE

LEXINGTON, NE MICROPOLITAN STATISTICAL AREA

Dawson County, NE Gosper County, NE

LINCOLN, NE METROPOLITAN STATISTICAL AREA

Lancaster County, NE

Seward County, NE

NORFOLK, NE MICROPOLITAN STATISTICAL AREA

Madison County, NE

Pierce County, NE

Stanton County, NE

NORTH PLATTE, NE MICROPOLITAN STATISTICAL AREA

Lincoln County, NE Logan County, NE McPherson County, NE

SCOTTSBLUFF, NE MICROPOLITAN STATISTICAL AREA

Banner County, NE Scotts Bluff County, NE