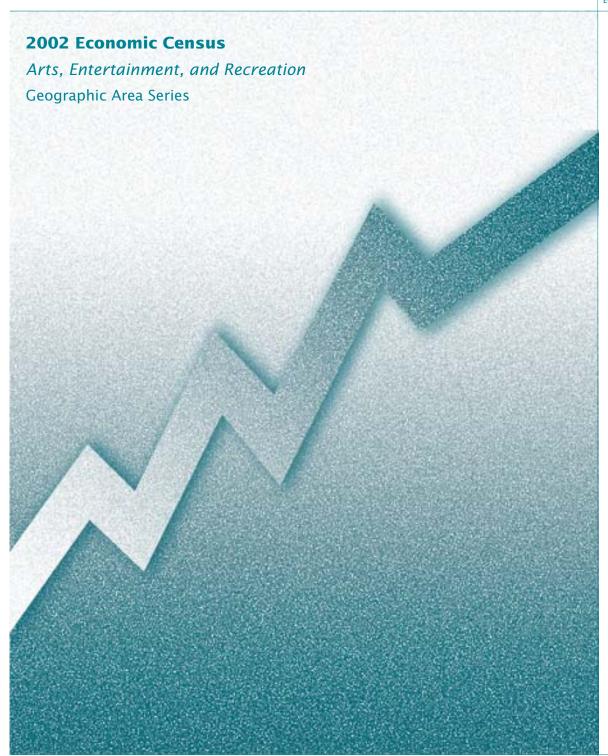
# South Dakota: 2002

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



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#### **2002 Economic Census**

Arts, Entertainment, and Recreation Geographic Area Series





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## Introduction to the Economic Census

#### PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

#### INDUSTRY CLASSIFICATIONS

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

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

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

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

#### RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

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

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

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

#### **BASIS OF REPORTING**

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

#### **GEOGRAPHIC AREA CODING**

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

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

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

#### HISTORICAL INFORMATION

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

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

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

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

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

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

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

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

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# Arts, Entertainment, and Recreation

#### **SCOPE**

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

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

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

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

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

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

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

#### REPORTS

The following reports provide statistics on this sector.

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

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

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

#### **Subject Series:**

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

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

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

#### **GEOGRAPHIC AREAS COVERED**

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

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

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

#### **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

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

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

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

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

#### **RELIABILITY OF DATA**

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

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

#### **DISCLOSURE**

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

#### AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

#### ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

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

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

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

	or information on confidentiality protection, sampling error	i, nonsampling	error, and definitions	, see note at end t	or table)		Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SOUTH DAKOTA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	576	361 537	N	82 718	18 556	5 492	14.4	6.9
711	Performing arts, spectator sports, and related industries	75	30 653	N	7 960	1 728	442	10.8	3.9
7111	Performing arts companies	20	D	N	D	D	b	D	D
71111 711110 7111101 7111102 71112	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies Theater companies Dance companies	10 10 1 9	D D D D	N N N N	D D D D	D D D D	b b a b a		D D D D
711120 71113 711130 7111301	Dance companies.  Musical groups and artists  Musical groups and artists  Symphony orchestras and chamber music	1 9 9	D 3 051 3 051	N N N	D 1 176 1 176	D 298 298	a 39 39	D 1.2 1.2	D D D .3 .3
7111309	organizationsOther music groups and artists	3 6	D D	N N	D D	D D	a b	D D	D D
7112	Spectator sports	19	9 523	N	2 289	532	126	5.9	2.3
71121 711211 7112111 7112112 7112119	Spectator sports Sports teams and clubs Football clubs Baseball clubs Other professional sports teams and	19 7 2 1	9 523 D D D	N N N N	2 289 D D	532 D D	126 c b a	5.9 D D	2.3 D D
711212 7112122 7112123 711219 7112192	clubs Racetracks. Auto racetrack operation Horse racetrack operation Other spectator sports Racing (except racetrack operation)	4 11 10 1 1	D D 3 498 D D	N N N N N	D D 401 D D	D D 84 D D	b a 9 a a a	D D 5.0 D D	D D D D
7113	Promoters of performing arts, sports, and similar events	13	13 119	N	3 243	664	176	11.5	6.8
71131	Promoters of performing arts, sports, and similar events with facilities.	4	10 631	N	2 825	577	164	2.0	-
711310 71132	Promoters of performing arts, sports, and similar events with facilities  Promoters of performing arts, sports, and	4	10 631	N	2 825	577	164	2.0	_
711320	similar events without facilities	9	2 488 2 488	N N	418 418	87 87	12 12	52.2 52.2	35.7 35.7
7114	Agents and managers for artists, athletes, entertainers and other public figures	2	D	N	D	D	a	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	2	D	N	D	D	a	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	2	D	N	D	D	а	D	D
7115 71151	Independent artists, writers, and performers  Independent artists, writers, and performers	21 21	2 646 2 646	N N	521 521	88 88	65 65	26.1 26.1	.3
711510	Independent artists, writers, and performers .	21	2 646	N	521	88	65	26.1	.3
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	49	22 115	N	6 269	1 229	298	19.9	1.8
	institutions	49	22 115	N	6 269	1 229	298	19.9	1.8
71211 712110 71212	Museums	29 29 6	8 774 8 774 D	N N N	2 540 2 540 D	530 530 D	140 140 b	14.2 14.2 D	1.4 1.4 D
712120 71213	Historical sites  Loos and botanical gardens	6	D	N N	D	D	b b	D	D D D
712130 71219 712190	Zoos and botanical gardens Nature parks and other similar institutions Nature parks and other similar institutions	3 11 11	D 4 437 4 437	N N N	D 1 100 1 100	D 211 211	52 52	D 67.6 67.6	D 6.2 6.2
713	Amusement, gambling, and recreation industries	452	308 769	N	68 489	15 599	4 752	14.4	7.5
7131	Amusement parks and arcades	14	4 538	N	1 215	103	47	5.8	.6
71311 713110 7131101 7131102 71312 713120	Amusement and theme parks Amusement and theme parks Waterparks Amusement parks (except waterparks) Amusement arcades Amusement arcades	4 4 1 3 10 10	2 495 2 495 D D 2 043 2 043	N N N N N	839 839 D D 376 376	56 56 D D 47 47	18 18 a a 29 29	- D D 12.9 12.9	- D D 1.3 1.3
7132	Gambling industries	149	195 433	N	35 373	8 388	2 155	9.0	6.1
71321 713210 71329 713290 7132901 7132902	Casinos (except casino hotels) Casinos (except casino hotels) Other gambling industries Other gambling industries Slot machine operators Lottery, bingo, bookie, and other betting operation	46 46 103 103 54	108 722 108 722 86 711 86 711 57 562	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	21 343 21 343 14 030 14 030 8 556	5 070 5 070 3 318 3 318 1 947	1 244 1 244 911 911 500	3.5 3.5 15.8 15.8 10.2 26.8	1.9 1.9 11.3 11.3 9.9

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

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

	or information on confidentially protection, sampling and	,					Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
-	SOUTH DAKOTA—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7139	Con. Other amusement and recreation services	289	108 798	N	31 901	7 108	2 550	24.6	10.4
71391 713910	Golf courses and country clubs	75 75	31 732 31 732	N N	12 176 12 176	2 267 2 267	554 554	22.1 22.1	6.3 6.3
71392 713920	Skiing facilities Skiing facilities Marinas	3	D D	N N	D D	D D	C C	D D	D D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	6 6 74	5 711 5 711 19 730	N N N	709 709 7 092	96 96 1 675	18 18 856	- 31.2	20.1
713940 7139404	Fitness and recreational sports centers lce skating rinks	74 3 5	19 730 102	N N	7 092 29 212	1 675 11	856 13 43	31.2 61.8	20.1 38.2
7139405 7139409	Roller skating rinks Other fitness and recreational sports centers	66	743 18 885	N N	6 851	64 1 600	800	32.2	20.8
71395 713950 71399	Bowling centers	52 52 79	14 225 14 225 D	N N N	3 860 3 860 D	1 066 1 066 D	491 491 e	35.9 35.9 D	4.0 4.0 D
713990	All other amusement and recreation industries	79	D	N	D	D	е	D	D
7139901 7139902	Dance halls	7	D 2 436	N N	D 463	D 47	a 34	D 23.7	D _
7139904 7139905	Miniature golf courses Coin-operated amusement devices	2	D	N	D	D	а	D	D
7139908	(except slot machine operation)  All other miscellaneous amusement and recreation services	19 49	16 582 D	N N	2 776 D	589 D	124 e	3.0 D	22.9 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	137	59 836	54 713	20 696	4 541	1 363	16.0	7.3
711	Performing arts, spectator sports, and related industries	22	14 908	14 187	4 301	957	225	6.6	.8
7111	Performing arts companies	13	3 681	3 611	1 344	347	58	14.1	1.9
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D D	D D	D D	D D	b b	D D	D D
7111101 7111102 71113	Opera companies	1 8 4	D 1 627 D	D 1 562 D	D 487 D	D 110 D	28 b	D 31.8 D	D 3.7 D
711130 7111301	Musical groups and artists  Symphony orchestras and chamber music	3	D D	D D	D D	D D	b	D D	D D
7111309	organizations Other music groups and artists	1	D	D	D	D	a a	D	D
7113	Promoters of performing arts, sports, and similar events	9	11 227	10 576	2 957	610	167	4.1	.4
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	D	D	D	С	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities	3	D	D	D	D	С	D	D
711320	similar events without facilities	6	D D	D D	D D	D D	а	D D	D D
740							a		
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	35	14 279	11 173	3 915	808	215	10.3	.9
71211	institutions	35 26	14 279 7 674	11 173 6 823	3 915 2 216	808 463	215 126	10.3 16.2	.9 1.6
712110 71212	Museums	26 6	7 674 D	6 823 D	2 216 D	463 D	126 b	16.2 D	1.6 D
712120 71213 712130	Historical sitesZoos and botanical gardensZoos and botanical gardens	6 1 1	D D D	D D D	D D D	D D D	b b b	D D D	D D D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	2 2	D D	D D	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	80	30 649	29 353	12 480	2 776	923	23.3	13.4
7139	Other amusement and recreation services	80	30 649	29 353	12 480	2 776	923	23.3	13.4
71391 713910 71394	Golf courses and country clubs	33 33 24	14 817 14 817 10 753	14 136 14 136 10 629	5 898 5 898 4 555	1 150 1 150 1 061	271 271 443	24.1 24.1 23.6	6.1 6.1 28.4
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	24	10 753	10 629	4 555	1 061	443	23.6	28.4
71399 713990	centers	24 23	10 753 5 079	10 629 4 588	4 555 2 027	1 061 565	443 209	23.6 20.4	28.4 3.2
7139908	industries	23	5 079	4 588	2 027	565	209	20.4	3.2
	recreation services	23	5 079	4 588	2 027	565	209	20.4	3.2

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

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

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SOUTH DAKOTA—Con.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	439	301 701	N	62 022	14 015	4 129	14.1	6.8
7111	industries  Performing arts companies	53 7	15 745 D	N N	3 659 D	771 D	217 a	14.9 D	6.8 D
71111 711110 7111102 711112 711120 71113 711130 7111309	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Dance companies. Dance companies. Musical groups and artists Musical groups and artists Other music groups and artists	1 1 1 1 5 5		N	D D D D D	D D D D D	a a a a a a a a a	D D D D D	D D D D D D
7112 71121	Spectator sports	19 19	9 523 9 523	N N	2 289 2 289	532 532	126 126	5.9 5.9	2.3
711211 7112111 7112111 7112112 7112119	Spectator sports Sports teams and clubs Football clubs Baseball clubs Other professional sports teams and clubs	7 2 1	D D D	N N N N	D D D	D D D	c b a	D D D	2.3 D D D
711212 7112122 7112123 711219 7112192	Racetracks. Auto racetrack operation Horse racetrack operation Other spectator sports Racing (except racetrack operation)	11 10 1 1 1	3 498 D D D	N N N N N	D 401 D D D	D 84 D D D	a 9 a a a	D 5.0 D D	D - D D
7113	Promoters of performing arts, sports, and similar events	4	1 892	N	286	54	9	55.7	44.3
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	a	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities  Promoters of performing arts, sports, and	1	D	N	D	D	а	D	D
711320	similar events without facilities	3	D D	N N	D D	D D	a	D D	D D
7114	Agents and managers for artists, athletes, entertainers and other public figures	2	D	N	D	D	a	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	2	D	N	D	D	a	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	21	2 646	N N	521	88	65	26.1	.3
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	21 21	2 646 2 646	N N	521 521	88 88	65 65	26.1 26.1	.3 .3
712 7121	Museums, historical sites, and similar institutions  Museums, historical sites, and similar	14	7 836	N	2 354	421	83	37.4	3.5
	institutions	14	7 836	N	2 354	421	83	37.4	3.5
71211 712110 71213 712130 71219 712190	Museums Museums Zoos and botanical gardens Zoos and botanical gardens Nature parks and other similar institutions Nature parks and other similar institutions.	3 3 2 2 9 9	1 100 1 100 D D D	N N N N N	324 324 D D D D	67 67 D D D	14 14 a a b b	_ D D D	_ D D D
713	Amusement, gambling, and recreation industries	372	278 120	N	56 009	12 823	3 829	13.4	6.9
7131 71311	Amusement parks and arcades	14	4 538 2 495	N N	1 215 839	103 56	47 18	5.8	.6
713110 7131101 7131102 71312 713120	Amusement and theme parks Waterparks Amusement parks (except waterparks) Amusement arcades Amusement arcades	4 1 3 10 10	2 495 D D 2 043 2 043	N N N N N	839 D D 376 376	56 D D 47 47	18 a a 29 29	D D 12.9 12.9	D D 1.3 1.3
7132	Gambling industries	149	195 433	N	35 373	8 388	2 155	9.0	6.1
71321 713210 71329 713290 7132901 7132902	Casinos (except casino hotels) Casinos (except casino hotels) Other gambling industries Other gambling industries Slot machine operators Lottery, bingo, bookie, and other betting	46 46 103 103 54	108 722 108 722 86 711 86 711 57 562	N N N N	21 343 21 343 14 030 14 030 8 556	5 070 5 070 3 318 3 318 1 947	1 244 1 244 911 911 500	3.5 3.5 15.8 15.8 10.2	1.9 1.9 11.3 11.3 9.9
7139	operation Other amusement and recreation services	49 209	29 149 78 149	N N	5 474 19 421	1 371 4 332	411 1 627	26.8 25.0	14.0 9.2
71391 713910 71392 713920 71393	Golf courses and country clubs Golf courses and country clubs Skiing facilities Skiing facilities Marinas Marinas	42 42 3 3 6	16 915 16 915 D D 5 711	N N N N	6 278 6 278 D D 709	1 117 1 117 D D 96	283 283 c c	20.3 20.3 D D	6.4 6.4 D D
713930 71394 713940 7139404 7139405 7139409	Marinas Fitness and recreational sports centers Fitness and recreational sports centers Ice skating rinks Roller skating rinks Other fitness and recreational sports centers	6 50 50 3 5	5 711 8 977 8 977 102 743 8 132	N N N N N	709 2 537 2 537 29 212 2 296	96 614 614 11 64	18 413 413 13 43	40.2 40.2 61.8 -	10.1 10.1 38.2 -

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

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

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SOUTH DAKOTA-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries— Con.								
7139	Other amusement and recreation services—Con.								
71395 713950 71399 713990	Bowling centers	52 52 56	14 225 14 225 D	N N N	3 860 3 860 D	1 066 1 066 D	491 491 c	35.9 35.9 D	4.0 4.0 D
7139901	industries	56 2	D D	N N	D D	D D	c a	D D	D D
7139902 7139904	Concession operators of amusement devices and rides	7 2	2 436 D	N N	463 D	47 D	34	23.7 D	_ D
7139905	Coin-operated amusement devices	19	16 582	N N	2 776	589	124	3.0	22.9
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	26	16 582 D	N N	2 776 D	589 D	b	3.0 D	22.9 D

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

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

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

error, none	sampling error, and definitions, see note at end of table]						Paid	Percent c	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	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	40		N.	5				
7112	industries	19 6	D 3 496	N N	D 834	D 205	75	D 13.2	D _
71121	Spectator sports	6	3 496	N	834	205	75	13.2	-
712	Museums, historical sites, and similar institutions	4	D	N	D	D	a	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	a	D	D
								_	
713	Amusement, gambling, and recreation industries	62	D	N	D	D D	g	D	D
7132 71321	Gambling industries	13	D 87 005	N N	D 21 852	5 206	935	D -	D 44.2
713210	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	- 6	44.2
7139 71391	Other amusement and recreation services  Golf courses and country clubs	47 17	D 9 413	N N	D 4 078	D 739	e 150	D 13.3	D 8.5
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	17 14	9 413 4 136	N N	4 078 1 452	739 368	150 165	13.3 21.7	8.5 14.6
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	14 13	4 136 D	N N	1 452 D	368 D	165 c	21.7 D	14.6 D
71395 713950	Bowling centers	5 5	D D	N N	D D	D D	b b	D D	D D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	11	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX					J		J	J
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	С	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	17	D	D	D	D	С	D	D
7139	Other amusement and recreation services	17	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	11 11	D D	D D	D D	D D	C C	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	57	113 076	N	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	N	834	205	75	13.2	-
71121	Spectator sports	6	3 496	N	834	205	75	13.2	-
713	Amusement, gambling, and recreation industries	45	D	N	D	D	g	D	D
7132 71321	Gambling industries	13	D 87 005	N N	D 21 852	D 5 206	935	D	D 44.2
713210	Casinos (except casino hotels)	8	87 005	N	21 852	5 206	935	=	44.2
7139	Other amusement and recreation services	30	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	11 11	D D	N N	D D	D D	C C	D D	D D
71395	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	D D	N N	D D	D D	b b	D D	D D
,	industries	8	D	N	D	D	b	D	D

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

Signature   Statistical Processes   Statistical Proc	f receipts/ nue-	rever	Paid						
COMBINED STATISTICAL AREA—Con.   Sloux City, IA-NE-SD Metropolitan   Sloux City, IA-NE-SD Metropolit	Estimated <sup>2</sup>	strative	including March 12	payroll	payroll		revenue	lishments	
Statisticial Area   ALL ESTABLISHMENTS   Arts, entertainment, and recreation									
71									Sioux City, IA-NE-SD Metropolitan Statistical Area
Performing aris, speciator sports, and related industries   18									ALL ESTABLISHMENTS
Industries	D	D	g	D	D	N	D	79	Arts, entertainment, and recreation
Title	D	D	C	n	D	N	D	18	
Title   Spectator sports   Spe	-	13.2							
Museums, historical sites, and similar institutions   Section	_	13.2							· · ·
Institutions	D	D	a	D	D	N	D	3	712 Museums, historical sites, and similar institutions
Amusement, gambling, and recreation industries.   58	D	D	2	D	D	N	D	2	
Title	Ь	Б	a	D	D	IN .		3	IIIStitutions
Tight   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71321   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   8   87   005   N   21   852   5   206   935   - 71391   Casinos (except casino hotels)   8   71391   Casinos (except casino hotels)   8   71391   Casinos (except casino hotels)   7   9   413   N   4   078   739   150   13.3	D	D			D	N		58	, 0
Tight   Casinos (except casino hotels)	D	D	·						· ·
Tight   Golf courses and country clubs   17   9 413   N   4 078   739   150   13.3	44.2 44.2								
Tagator   Golf courses and country clubs	D	D	е	D	D	N	D	43	Other amusement and recreation services
Tispad	8.5 8.5	13.3 13.3							
Centers	D D		С	D	D	N	D	13	71394 Fitness and recreational sports centers 713940 Fitness and recreational sports centers
T13950   Bowling centers   A	D D								centers
All other amusement and recreation industries   9	D D	D	b	D	D	N	D	4	713950 Bowling centers
FEDERAL INCOME TAX	D	D						-	713990 All other amusement and recreation
711 Performing arts, spectator sports, and related industries									
industries	D	D	е	D	D	D	D	26	71 Arts, entertainment, and recreation
Museums, historical sites, and similar institutions	D	D	C	n	D	n	D	6	
Museums, historical sites, and similar institutions	D	D							
713         Amusement, gambling, and recreation industries         17         D         D         D         D         D         C         D           7139         Other amusement and recreation services									7121 Museums, historical sites, and similar
7139         Other amusement and recreation services         17         D         D         D         D         D         C         D           713910         Golf courses and country clubs         11         D         D         D         D         D         D         D         D         D         C         D           713910         Golf courses and country clubs         11         D	D	D	a	D	D	D	D	3	institutions
Triagran   Golf courses and country clubs	D	D	С	D	D	D	D	17	Amusement, gambling, and recreation industries
713910 Golf courses and country clubs	D	D	С	D	D	D	D	17	Other amusement and recreation services
FEDERAL INCOME TAX  71 Arts, entertainment, and recreation	D D	D D					D D		
Performing arts, spectator sports, and related industries									
industries	D	D	g	D	D	N	D	53	Arts, entertainment, and recreation
7112 Spectator sports	D	D	b	D	D	N	D	12	
	_	13.2	75	205	834	N	3 496	6	
71121 Spectator sports	-	13.2	75	205	834	N	3 496	6	71121 Spectator sports
713 Amusement, gambling, and recreation industries 41 D N D D g D	D	D	g	D	D	N	D	41	Amusement, gambling, and recreation industries
	D	D	·			N			· ·
71321 Casinos (except casino hotels)	44.2 44.2	_ _			21 852 21 852				
7139 Other amusement and recreation services 26 D N D D e D	D	D	е	D	D	N	D	26	Other amusement and recreation services
	D D	D D							
7139409 Other fitness and recreational sports centers	D	D		D	-		D		7139409 Other fitness and recreational sports
71395         Bowling centers         4         D         N         D         D         b         D           713950         Bowling centers         4         D         N         D         D         b         D	D D	D D	b b	D D	D	N	D D	4 4	71395 Bowling centers
713990 All other amusement and recreation	D D	D D							713990 All other amusement and recreation

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

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX CITY-VERMILLION, IA-NE-SD COMBINED STATISTICAL AREA—Con.								
	Vermillion, SD Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ABERDEEN, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	26	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	D	D	D	b	D	D
7139	Other amusement and recreation services	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	8 976	N	1 152	263	110	10.9	20.8
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
	BROOKINGS, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N .	D	D	b .	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	HURON, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	8 065	N	1 211	277	145	10.7	1.3
713	Amusement, gambling, and recreation industries	12	7 709	N	1 162	272	143	10.4	1.3
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 032	1 046	438	100	70	74.3	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	7 033	N	773	177	75	1.4	1.5
713	Amusement, gambling, and recreation industries	9	6 677	N	724	172	73	.6	1.5

[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	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MITCHELL, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	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	8	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	1	D	N	D	D	a	D	D
7139905	industries	1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71399	All other amusement and recreation industries.	1	D	N	D	D	а	D	D
713990	All other amusement and recreation industries	1	D	N	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	N	D	D	a	D	D
	PIERRE, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	8 701	N	2 084	440	184	27.6	14.3
713	Amusement, gambling, and recreation industries	16	8 082	N	1 839	381	161	28.2	15.3
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 365	1 238	592	140	61	79.7	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	7 336	N	1 492	300	123	17.9	16.9
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	RAPID CITY, SD METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	105	47 227	N	10 883	2 222	701	22.4	4.5
711	Performing arts, spectator sports, and related								
	industries	15	5 877	N	1 007	200	70	14.8	17.7
712	Museums, historical sites, and similar institutions	15	8 560	N	2 484	440	79	43.9	.4
7121	Museums, historical sites, and similar institutions	15	8 560	N	2 484	440	79	43.9	.4
71219	Nature parks and other similar institutions	7	В	N	D	D	b	D	D
712190	Nature parks and other similar institutions	7 75	D 32 700	N	7 392	D 1 500	b	D	D
713 7132	Amusement, gambling, and recreation industries Gambling industries	31	32 790 17 722	N N	3 475	1 582 792	552 260	18.2 15.6	3.3 1.9
7139	Other amusement and recreation services	38	13 451	N	3 502	761	277	23.9	5.5
71394	Fitness and recreational sports centers	10	D	N	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	10	D D	N N	D D	D D	c	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	19	5 001	Ň	872	132	46	20.0	1.2
7139908	industries	19	5 001	N	872	132	46	20.0	1.2
, 109908	recreation services	14	2 390	N	401	48	21	22.9	1.7

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For 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		
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	RAPID CITY, SD METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	8 757	8 497	2 344	518	150	14.8	2.9
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	2	D	D
713	Amusement, gambling, and recreation industries	8	4 186	4 141	1 549	370	a 120	3.6	6.0
7139	Other amusement and recreation services	8	4 186	4 141	1 549	370	120	3.6	6.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	90	38 470	N	8 539	1 704	551	24.2	4.9
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	11	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	11	D	N	D	D	b	D	D
71219	Nature parks and other similar institutions	7	D	N	D	D	b	D	D
712190	Nature parks and other similar institutions	7	D	N .	D	D	b	D	D
713 7132	Amusement, gambling, and recreation industries	67 31	28 604 17 722	N N	5 843 3 475	1 212 792	432 260	20.3 15.6	2.9 1.9
7139	Other amusement and recreation services	30	9 265	N N	1 953	391	157	33.0	5.3
71399 713990	All other amusement and recreation industries . All other amusement and recreation	17 17	D D	N N	D D	D D	b b	D D	D D
7139908	industries	12	D	N	D	D	a	D	D
	SIOUX FALLS, SD METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	134	106 662	N	27 178	6 155	1 759	16.7	8.6
711	Performing arts, spectator sports, and related industries	24	D	N	D	D	е	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71113 711130	Musical groups and artists	4 4	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	8	7 090	N	1 975	480	93	_	_
71121	Spectator sports	8	7 090	N	1 975	480	93	_	_
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	108	86 577	N	20 679	4 663	1 426	20.0	10.4
7132	Gambling industries	44	D	N	D	D	е	D	D
71329 713290	Other gambling industries	34 34	35 332 35 332	N N	4 876 4 876	1 149 1 149	265 265	15.3 15.3	12.2 12.2
7132902	Lottery, bingo, bookie, and other betting operation	18	00 002 D	N	4 6/6 D	1 149 D	203 C	13.3 D	12.2 D
7139	Other amusement and recreation services	61	D	N N	D	D	g	D	D
71391	Golf courses and country clubs	17	13 729	N	6 062	1 201	255	8.1	6.4
713910 71394 713940 7139409	Golf courses and country clubs  Fitness and recreational sports centers  Fitness and recreational sports centers  Other fitness and recreational sports	17 20 20	13 729 10 528 10 528	N N N	6 062 4 093 4 093	1 201 988 988	255 430 430	8.1 29.5 29.5	6.4 25.6 25.6
71395	centers	18 8	3 308	N N	D 1 054	D 301	e 136	D 23.8	D 6.1
713950 71399 713990	Bowling centers	8 15	3 308 D	N N	1 054 D	301 D	136 c	23.8 D	6.1 D
7139901	industries	15 1	D D	N N	D D	D D	c a	D D	D D
7139908	All other miscellaneous amusement and recreation services	8	Д	N	D	D	c	D	D

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

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX FALLS, SD METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	26 505	25 862	10 704	2 538	706	9.9	11.5
711	Performing arts, spectator sports, and related industries	9	D	D	D	D	С	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113	Musical groups and artists	3	D D	D D	D D	D D	b	D D	D D
711130 7113	Musical groups and artists  Promoters of performing arts, sports, and similar	3	ם	U	D	D	b	D	D
7110	events	5	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	14 585	14 462	6 386	1 548	480	15.1	19.6
7139	Other amusement and recreation services	14	14 585	14 462	6 386	1 548	480	15.1	19.6
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	6 745 6 745	6 891 6 891	2 728 2 728	638 638	229 229	15.0 15.0	39.9 39.9
7139409	Other fitness and recreational sports centers	4	6 745	6 891	2 728	638	229	15.0	39.9
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	7	D D	D D	D D	D D	c	D D	D D
7139908	All other miscellaneous amusement and recreation services	7	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	109	80 157	N	16 474	3 617	1 053	18.9	7.7
711	Performing arts, spectator sports, and related industries	15	8 165	N	2 181	502	107	_	_
7112	Spectator sports	8	7 090	N	1 975	480	93	-	-
71121	Spectator sports	8	7 090	N	1 975	480	93	_	-
713	Amusement, gambling, and recreation industries	94	71 992	N	14 293	3 115	946	21.0	8.6
7132	Gambling industries	44	D 05.000	N	D	D	е	D	D
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting	34 34	35 332 35 332	N N	4 876 4 876	1 149 1 149	265 265	15.3 15.3	12.2 12.2
	operation	18	D	N	D	D	С	D	D
7139	Other amusement and recreation services	47	D	N	D	D	f	D	D
71391 713910 71394 713940	Golf courses and country clubs	14 14 16 16	D D 3 783 3 783	N N N N	D D 1 365 1 365	D D 350 350	c c 201 201	D D 55.3 55.3	D D - -
7139409 71395	Other fitness and recreational sports centers	14	D 3 308	N N	D 1 054	D 301	c 136	D 23.8	D 6.1
713950 71399	Bowling centers	8 8	3 308 D	N N	1 054 D	301 D	136 b	23.8 D	6.1 D
713990 7139901	All other amusement and recreation industries	8	D D	N N	D D	D D	b a	D D	D D
7139901	SPEARFISH, SD MICROPOLITAN STATISTICAL AREA	'	b	IV	D	D	d	U	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	45	37 579	N	11 573	3 160	862	8.8	4.2
713	Amusement, gambling, and recreation industries	34	D	N	D	D	f	D	D
7132	Gambling industries	19	31 109	N	9 289	2 410	580	8.6	3.3
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	956	916	447	96	35	8.8	1.5

[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	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SPEARFISH, SD MICROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	37	36 623	N	11 126	3 064	827	8.8	4.3
713	Amusement, gambling, and recreation industries	32	D	N	D	D	f	D	D
7132	Gambling industries	19	31 109	N	9 289	2 410	580	8.6	3.3
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
	WATERTOWN, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	20 306	N	5 591	1 295	323	6.2	10.4
713	Amusement, gambling, and recreation industries	26	18 836	N	5 215	1 214	307	6.7	11.2
7132	Gambling industries	8	15 011	N	4 350	1 032	227	2.2	1.6
7139	Other amusement and recreation services	16	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	4	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 478	1 528	417	96	22	_	4.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	18 828	N	5 174	1 199	301	6.7	10.9
713	Amusement, gambling, and recreation industries	23	D	N	D	D	е	D	D
7132	Gambling industries	8	15 011	N	4 350	1 032	227	2.2	1.6
7139	Other amusement and recreation services	13	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	4 4	D D	N N	D D	D D	a a	D D	D D
	YANKTON, SD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	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	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D

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

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

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

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

Appendix	B. Bata based on the 2002 Economic Gensus. 1 of infor	nation on com	deritiality protection	, sampling error, no	isamping error, ar	ia acimiliona, acc	ilote at end or tal	ne]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oodo		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	AURORA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BEADLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	8 065	N	1 211	277	145	10.7	1.3
713	Amusement, gambling, and recreation industries	12	7 709	N	1 162	272	143	10.4	1.3
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 032	1 046	438	100	70	74.3	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	7 033	N	773	177	75	1.4	1.5
713	Amusement, gambling, and recreation industries	9	6 677	N	724	172	73	.6	1.5
	BENNETT								
	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
	вон номме								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	433	N	132	30	25	30.3	_
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
,,	ESTABLISHMENTS SUBJECT TO	3							
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BROOKINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	l N	D	D	b	D	D

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

Аррения	D. Data based on the 2002 Economic Gensus. 1 of Infor	Tiation on com	T Transfer protection	, sampling error, no	Tisampling error, at	Id delimitions, see	Tiole at end of tal	Jiej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oodo		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BROWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	31	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	25	D	N	D	D	С	D	D
7139	Other amusement and recreation services	13	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	D	D	D	b	D	D
7139	Other amusement and recreation services	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	8 976	N	1 152	263	110	10.9	20.8
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
	BRULE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	900	N	160	37	10	77.0	23.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BUTTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 632	N	151	26	25	41.2	-
	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	b	D	D
	CHARLES MIX								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	3 063	N	967	185	32	14.3	.2
713	Amusement, gambling, and recreation industries	10	D	N N	D	D	b	D	D
7139	Other amusement and recreation services  ESTABLISHMENTS EXEMPT FROM	8	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	2 486	N	724	137	23	11.0	.2
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	CLARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

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

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 tab	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	CLAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_			_	_
71	Arts, entertainment, and recreation	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
	CODINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	24	D	N	D	D	е	D	D
7132	Gambling industries	8	15 011	N	4 350	1 032	227	2.2	1.6
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	4	D	N	D	D	а	D	D
7 10000	industries	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 478	1 528	417	96	22	-	4.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	21	18 386	N	5 082	1 183	295	6.9	11.1
7132	Gambling industries	8	15 011	N	4 350	1 032	227	2.2	1.6
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	4	D	N	D	D	а	D	D
7 10000	industries	4	D	N	D	D	а	D	D
	CORSON								
	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
	CUSTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	5 902	N	1 138	161	31	4.6	-
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
71212 712120	Historical sites	1	D D	N N	D D	D D	a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	a	D	D
7121	Museums, historical sites, and similar								
71010	institutions	1	D D	D D	D D	D D	a	D D	D D
71212 712120	Historical sites	1	D	D	В	Б	a a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	l D	D	a	D	D

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	D. Data based on the 2002 Economic Census. For inform			, sampling error, no	Tournpung on on, an			J	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab- lishments	Receipts/ revenue	Evpanaga	Annual	First-quarter	including March 12	admini- strative	
		(number)	(\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	DAVISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
71399	All other amusement and recreation industries.	1	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	1	D	N		D		D	D
7139905	Coin-operated amusement devices	1	D		D	D	a	D	D
	(except slot machine operation)	'		N		D	а	D	U
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	1	D	N	D	D	a	D	D
	industries	1	D	N	D	D	а	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	N	D	D	a	D	D
	DAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	DEUEL								
	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
		-	_		_	_	_	_	_
	DEWEY								
	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
	DOUGLAS								
	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
	EDMUNDS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N 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

[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. 1 of infor	nation on com	deritiality proteotion	, sampling error, no	noampling cirol, al	ia acimiliono, sec	note at one or ta	510]	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	FALL DIVED	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	FALL RIVER								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	FAULK								
	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
	GRANT								
	ALL ESTABLISHMENTS	_							
<b>71</b> 713	Arts, entertainment, and recreation	<b>5</b>	3 822 3 822	N N	<b>502</b> 502	<b>124</b> 124	41	<b>84.9</b> 84.9	<b>6.5</b> 6.5
713	ESTABLISHMENTS SUBJECT TO	3	3 022	l in	302	124	41	04.9	0.5
	FEDERAL INCOME TAX	_				404			
<b>71</b> 713	Arts, entertainment, and recreation	<b>5</b>	3 822 3 822	N N	502 502	<b>124</b> 124	41	<b>84.9</b> 84.9	<b>6.5</b> 6.5
713		3	3 622		302	124	41	04.9	0.5
	GREGORY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 288	N	168	24	14	55.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 288	N	168	24	14	55.4	-
	HAAKON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
	HAMLIN								
	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 N	D	D	a	D	D
	HAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Census. Tor infor	nation on com	deritiality protection	, sampling error, no	ilisampling error, ai	ia acimiliono, see	note at end or tal	Jiej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	_
	HANSON	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	ALL ESTABLISHMENTS				_	_	_	_	
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	HUGHES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	7 560	N	1 650	369	156	22.8	16.4
713	Amusement, gambling, and recreation industries	14	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	3	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	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	HUTCHINSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	390	N	101	9	4	73.1	6.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	HYDE								
	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
	JERAULD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	JONES								
	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	l N	D	D	a	D	D

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

Appendix	D. Data based on the 2002 Economic Census. 1 of infor	nation on com	deritiality protection	, sampling error, no	isampling error, ai	ia acimiliono, see	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	KINGSBURY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	965	N	229	24	30	45.6	_
	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
	LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 833	N	495	95	43	-	.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	7	D	N	D	D	b	D	D
	LAWRENCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	45	37 579	N	11 573	3 160	862	8.8	4.2
713	Amusement, gambling, and recreation industries	34	D	N	D	D	f	D	D
7132	Gambling industries	19	31 109	N	9 289	2 410	580	8.6	3.3
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	956	916	447	96	35	8.8	1.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	37	36 623	N	11 126	3 064	827	8.8	4.3
713	Amusement, gambling, and recreation industries	32	D	N	D	D	f	D	D
7132	Gambling industries	19	31 109	N	9 289	2 410	580	8.6	3.3
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
	LINCOLN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	6 105	N	892	146	30	78.3	_
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	3	D	N	D	D	a	D	D
713990	industries	3	D D	N N	D D	D D	a a	D D	D D
7100001	ESTABLISHMENTS SUBJECT TO						u		
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	9	6 105	N	892	146	30	78.3	_
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
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
7139901	Dance halls	1	l D	l N	l D	l D	l a	D D	D

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

							Paid	Percent c	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LYMAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	98	N	12	3	2	43.9	28.6
	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
	мссоок								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	491	N	128	26	22	35.4	19.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	MCPHERSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_		_			_	
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MARSHALL								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	MEADE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	6 818	N	1 559	323	67	11.3	13.2
711	Performing arts, spectator sports, and related industries	4	1 601	N	300	66	8	4.1	52.3
713	Amusement, gambling, and recreation industries	8	4 783	N	1 209	251	56	12.5	1.3
7139	Other amusement and recreation services	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	14	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	4	1 601	N	300	66	8	4.1	52.3
713	Amusement, gambling, and recreation industries	8	4 783	N	1 209	251	56	12.5	1.3
7139	Other amusement and recreation services	4	D	N	D	D	a	D	D

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

NAIGO	January States Strain 2002 200101110 Contage. 1 Strain of		, ,	,,			Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MINNEHAHA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	118	99 691	N	26 024	5 962	1 701	12.8	9.0
711	Performing arts, spectator sports, and related industries	22	D	N	D	D	e	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71113 711130	Musical groups and artists	4 4	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	7	D	N	D	D	b	D	D
71121	Spectator sports	7	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	94	D	N	D	D	g	D	D
7132	Gambling industries	43	D	N	D	D	е	D	D
71329 713290	Other gambling industriesOther gambling industries	33 33	D D	N N	D D	D D	e e	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	48	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	10 10	D D	N N	D D	D D	c c	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	18 18	D D	N N	D D	D D	e e	D D	D D
71395	centers	16 7	D D	N N	D D	D D	e c	D D	D D
713950 71399	All other amusement and recreation industries.	7 12	D D	N N	D D	D D	C C	D D	D D
713990 7139908	All other amusement and recreation industries	12	D	N	D	D	С	D	D
7100000	recreation services	8	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	D	D	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	9	D	D	D	D	С	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	3 3	D D	D D	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar	_	_	_	_	_		_	_
	institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	D	D	D	е	D	D
7139	Other amusement and recreation services	12	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4	6 745 6 745	6 891 6 891	2 728 2 728	638 638	229 229	15.0 15.0	39.9 39.9
71399 713990	centers	4 7	6 745 D	6 891 D	2 728 D	638 D	229 c	15.0 D	39.9 D
7139908	industries	7	D	D	D	D	С	D	D
	recreation services	7	D	l D	l D	l D	l c	D	D D

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

	D. Data based on the 2002 Economic Census. For inform						Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MINNEHAHA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	95	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	С	D	D
7112	Spectator sports	7	D	N	D	D	b	D	D
71121	Spectator sports	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	82	65 636	N	13 279	2 943	894	15.7	9.3
7132	Gambling industries	43	D	N	D	D	е	D	D
71329 713290	Other gambling industries	33 33	D D	N N	D D	D D	e e	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	36	D	N	D	D	f	D	D
71391 713910 71394 713940	Golf courses and country clubs	9 9 14 14	8 309 8 309 D D	N N N N	3 649 3 649 D D	752 752 D D	172 172 c c	3.3 3.3 D D	8.7 8.7 D D
7139409	Other fitness and recreational sports centers	12	D	N	D	D	С	D	D
71395 713950	Bowling centers	7 7	D D	N N	D D	D	C	D D	D D
71399 713990	All other amusement and recreation industries .  All other amusement and recreation industries	5 5	D D	N N	D D	D D	b b	D D	D D
	MOODY								
	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
	PENNINGTON								
	ALL ESTABLISHMENTS								
<b>71</b> 711	Arts, entertainment, and recreation	89	40 409	N	9 324	1 899	634	24.3	3.1
711	Performing arts, spectator sports, and related industries	11	4 276	N	707	134	62	18.8	4.7
712	Museums, historical sites, and similar institutions	11	8 126	N	2 434	434	76	44.9	.4
7121	Museums, historical sites, and similar institutions	11	8 126	N	2 434	434	76	44.9	.4
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	5 5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	67	28 007	N	6 183	1 331	496	19.2	3.6
7132	Gambling industries	27	D	N	D	D	С	D	D
7139	Other amusement and recreation services	34	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	10 10	D D	N N	D D	D D	c c	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	9 17	D D	N N	D D	D D	b .	D D	D D
7139908	industries	17 14	D 2 390	N N	D 401	D 48	b 21	D 22.9	D 1.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	D	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	8	4 186	4 141	1 549	370	120	3.6	6.0
7139	Other amusement and recreation services	8	4 186	4 141	1 549	370	120	3.6	6.0

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

Аррепих	D. Data based on the 2002 Economic Gensus. 1 of Infor	Tidalori ori ooriii	Transfer proteotion	, camping error, nor					
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	PENNINGTON—Con.	(number)	(ψ1,000)	(ψ1,000)	(ψ1,000)	(ψ1,000)	(number)	records	Louriated
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	76	D	N	D	D	e	D	D
712 7121	Museums, historical sites, and similar institutions	9	D	N	D	D	b	D	D
7121	institutions	9	D	N	D	D	b	D	D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	5 5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	59	23 821	N	4 634	961	376	21.9	3.2
7132	Gambling industries	27	D	N	D	D	С	D	D
7139	Other amusement and recreation services	26	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	15	3 081	N	567	60	31	32.5	2.0
713990	industries	15	3 081	N	567	60	31	32.5	2.0
7100000	recreation services	12	D	N	D	D	а	D	D
	PERKINS								
	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
	POTTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	259	N	66	13	9	70.7	6.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ROBERTS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	<b>b</b>	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	b	D	D
	SHANNON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	l D	l N	l D	D	l c	l D	D

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

Аррепиіх	B. Data based on the 2002 Economic Gensus. To minor	Industrial Corne	protection	, sampling error, not		la dell'illione, ecc	Tiolo di ciid oi tai	-	of veceints/
							Paid	reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
-		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	SPINK								
	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
	STANLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 141	N	434	71	28	59.5	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	SULLY								
	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
	TRIPP								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	262	N	57	4	3	-	11.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	262	N	57	4	3	-	11.5
	TURNER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	375	N	134	21	6	14.4	41.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	UNION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7132	Gambling industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	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	13	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7132	Gambling industries	10	D	N	D	D	c	D	D

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

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

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WALWORTH	, ,	, , , , , , , , , , , , , , , , , , ,	,	(* )	(1)			
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71399	All other amusement and recreation industries.	2	D	N	D	D	а	D	D
713990	All other amusement and recreation industries	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	a	D	D
71399	All other amusement and recreation industries .	1	D	N	D	D	а	D	D
713990	All other amusement and recreation industries	1	D	N	D	D	а	D	D
	YANKTON								
	TANKTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	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	5	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D

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

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

# Table 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]

NAIGO   Coopyrightic area, tast status, and kind of business   Estable   Proceptible	ppendix D.	. Bata based off the 2002 Economic Gensus. Tor inform	nation on com	Termanty protection	, sampling error, no	isamping error, ar	ia acimilions, sec	Tiole at end or tal	ole]	
No.05								Poid	Percent o	of receipts/ nue-
ABERDEEN	NAICS	Congraphic area, toy status, and kind of husiness						employees for		
Baltments   Revenue   Expenses   C\$1.000   C\$1.000   Mounterly   Mounterly   Revenue   Revenue   C\$1.000   C\$1.000   Mounterly   Revenue   Reven	code	Geographic area, tax status, and kind of business	Estab-	Receints/		Annual	First-quarter	pay period	From admini-	
ALL ESTABLISHMENTS  ALL ESTABLISHMENTS  ATI. Arts. entertainment, and recreation		ļ	lishments	revenue	Expenses	payroll	payroll	March 12	strative	E-4:42
ALL ESTABLISHMENTS			(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
Arts, entertainment, and recreation		ABERDEEN								
Artusement, gambling, and recreation industries.   18		ALL ESTABLISHMENTS								
ESTABLISHMENTS EXEMPT FROM   FEDRAL INCOME TAX		Arts, entertainment, and recreation	21	9 499	N	1 306	314	144	9.3	19.4
FEDERAL INCOME TAX	3	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
Arts, entertainment, and recreation										
FEDERAL INCOME TAX			7	951	754	264	60	37	3.6	.3
Arts. entertainment, and recreation   1										
BELLE FOURCHE   ALL ESTABLISHMENTS   Talk, entertainment, and recreation   3		Arts, entertainment, and recreation	14	8 548	N	1 042	254	107	9.9	21.5
ALL ESTABLISHMENTS			13	D	N	D	D	С	D	D
ALL ESTABLISHMENTS		BELLE FOURCHE								
Arts, entertainment, and recreation										
### ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX  71										
FEDERAL INCOME TAX		Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71										
FEDERAL INCOME TAX		Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
Arts, entertainment, and recreation										
BOX ELDER			2	D	N	D	D	a	D	D
All ESTABLISHMENTS										
Arts, entertainment, and recreation										
ESTABLISHMENTS SUBJECT TO   FEDERAL INCOME TAX		ALL ESTABLISHMENTS								
### FEDERAL INCOME TAX Arts, entertainment, and recreation		Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
BOX ELDER (PART - PENNINGTON COUNTY)										
COUNTY   ALL ESTABLISHMENTS   Arts, entertainment, and recreation		Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
71         Arts, entertainment, and recreation         1         D         N         D         D         a           FEDERAL INCOME TAX         1         D         N         D         D         a           71         Arts, entertainment, and recreation         6         D         N         D         D         a           8         ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX         FEDERAL INCOME TAX         FEDERAL INCOME TAX         FESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX         FEDERAL INCOME TAX         FESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX         TO         N         D         D         D         a           71         Arts, entertainment, and recreation         5         D         N         D         D         a           8         ALL ESTABLISHMENTS         ALL ESTABLISHMENTS         TO         N         D										
71         Arts, entertainment, and recreation         1         D         N         D         D         a           FEDERAL INCOME TAX         1         D         N         D         D         a           71         Arts, entertainment, and recreation         6         D         N         D         D         a           8         ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		ALL ESTABLISHMENTS								
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71			1	D	N	D	D	a	D	D
FEDERAL INCOME TAX			-	_		_	_		_	_
BRANDON		FEDERAL INCOME TAX			N.				D	D
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation			'		N N		J	a		U
71 Arts, entertainment, and recreation		BRANDON								
71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX			6	D	N	D	D	a	D	D
71       Arts, entertainment, and recreation										
## ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  71			1	D	D	D	D	a	D	D
71         Arts, entertainment, and recreation         5         D         N         D         D         a           BROOKINGS         ALL ESTABLISHMENTS         8         N         1 059         273         77         71         Arts, entertainment, and recreation industries         5         D         N         D         D         D         b         D		ESTABLISHMENTS SUBJECT TO								
BROOKINGS           ALL ESTABLISHMENTS           71         Arts, entertainment, and recreation			5		N.	_ n	n.		D	D
ALL ESTABLISHMENTS         71       Arts, entertainment, and recreation								_ "		
71         Arts, entertainment, and recreation         7         3 816         N         1 059         273         77           713         Amusement, gambling, and recreation industries         5         D         N         D         D         D         b           7139         Other amusement and recreation services         4         D         N         D         D         D         b										
713 Amusement, gambling, and recreation industries 5 D N D D b 7139 Other amusement and recreation services 4 D N D D b		ALL ESTABLISHMENTS								
7139 Other amusement and recreation services 4 D N D D b			7	3 816	N	1 059	273	77	34.9	-
	3	Amusement, gambling, and recreation industries	5		N	1		b	D	D
FOTADI IOLIMENTO EVENDT FROM	39	Other amusement and recreation services	4	D	N	D	D	b	D	D
FEDERAL INCOME TAX		ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 Arts, entertainment, and recreation		Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 Arts, entertainment, and recreation 6 D N D b			6	ח	N	ח	ח	h	D	D
713 Amusement, gambling, and recreation industries 4 D N D D b						1				D

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

Аррения і	B. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, nor	isampling error, ar	ia aciiiilloria, acc	note at end of tal	bioj .	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	CANTON	(number)	(\$1,000)	(\$1,000)	(\$ <sup>1</sup> ,000)	(\$ <sup>1</sup> ,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	CANTON								
74	ALL ESTABLISHMENTS	1	D	N	D	D		D	D
71	Arts, entertainment, and recreation	'		IN IN			а		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	DELL RAPIDS								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	HOT SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	HURON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	8 065	N	1 211	277	145	10.7	1.3
713	Amusement, gambling, and recreation industries	12	7 709	N	1 162	272	143	10.4	1.3
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 032	1 046	438	100	70	74.3	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	7 033	N	773	177	75	1.4	1.5
713	Amusement, gambling, and recreation industries	9	6 677	N	724	172	73	.6	1.5
	LEAD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	599	N	210	61	32	-	46.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	l N	<b>D</b>	D	l a	D	D

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7 ippondix 2	Data based on the 2002 Economic Census. For inform		That is a second of the second			<u> </u>			of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MILBANK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	3 822	N	502	124	41	84.9	6.5
713	Amusement, gambling, and recreation industries	5	3 822	N	502	124	41	84.9	6.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	3 822	N	502	124	41	84.9	6.5
713	Amusement, gambling, and recreation industries	5	3 822	N	502	124	41	84.9	6.5
	MITCHELL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	а	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	1	D	N	D	D	a	D	D
7139905	industries	1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	а	D	D
71399	All other amusement and recreation industries . All other amusement and recreation	1	D	N	D	D	a	D	D
713990 7139905	industries	1	D D	N N	D D	D D	a a	D D	D D
	MOBRIDGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 729	N	708	122	24	6.7	67.1
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
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	2 2	D D	N N	D D	D D	a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2		IN	D	D	a	Б	D
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					J			5
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	а	D	D
	044	2	D	N	D	D	a	D	D
7139	Other amusement and recreation services	-	١			<del>-</del>		_	_

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	b. Bata based on the 2002 Economic Gensus. For inform		protoction	,,,,				Percent of	of receipts/
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	nue-
code	Geographic area, tax status, and kind of business	Estab-	Receipts/	_	Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records <sup>1</sup>	Estimated <sup>2</sup>
	PIERRE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	12	6 870	N	1 489	327	141	19.1	18.0
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	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	11	D	N	D	D _	b .	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	RAPID CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	68	29 637	N	7 395	1 552	539	22.4	4.0
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	56	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	26	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	2 402 2 402	N N	1 044 1 044	236 236	119 119	16.6 16.6	10.4 10.4
7139409	Other fitness and recreational sports centers	7	2 402 D	N N	D 1 044	D 230	C	D 10.0	D
71399 713990	All other amusement and recreation industries.  All other amusement and recreation	12	D	N	D	D	b	D	D
	industries	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	8 176	7 913	2 239	502	144	14.4	3.1
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	57	21 461	N N	5 156	1 050	395	25.4	4.4
712	Museums, historical sites, and similar institutions	1	D	N	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	50	18 327	N	4 086	866	334	27.1	4.0
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	11	D	N	D	D	b	D	D
7.0000	industries	11	D	N	D	D	b	D	D
	REDFIELD								
	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	l N	D	D	a	D	D

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лърспак і	J. Data based on the 2002 Economic Census. Tor inform	1	T T T T T T T T T T T T T T T T T T T	, camping circi, no	Tournpling offer, a		1	,	
NAICS	Geographic area, tax status, and kind of business						Paid employees for pay period	Percent of reve	of receipts/ nue-
code		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX FALLS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	100	92 401	N	24 661	5 702	1 623	12.9	8.8
711	Performing arts, spectator sports, and related								
7444	industries	19	D	N N	D	D	е	D	D
7111 71113	Performing arts companies	5	D D	N N	D D	D D	b	D D	D D
711130	Musical groups and artists	4	Ď	N N	D D	D	b	Ď	Ď
7112	Spectator sports	5	5 387	N	1 734	423	88	-	-
71121 7113	Spectator sports	5	5 387	N	1 734	423	88	_	-
	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	b	D	D
7121	institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	79	74 546	N	18 448	4 280	1 299	15.4	10.7
7132	Gambling industries	41	D	N	D	D	е	D	D
71329 713290	Other gambling industries	31 31	D D	N N	D D	D D	e e	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	37	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	6 6	11 125 11 125	N N	5 201 5 201	1 063 1 063	220 220	-	-
713910 71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	15 15	10 001 10 001	N N	3 992 3 992	963 963	403 403	28.0 28.0	26.9 26.9
7139409	Other fitness and recreational sports centers	13	D	N N	D 332	D D	е е	20.0 D	20.3 D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	10	Ď	Ň	D	Ď	c	Ď	Ď
7139908	industries	10	D	N	D	D	С	D	D
	recreation services	8	D	N	D	D	С	D	D
74	FEDERAL INCOME TAX							_	
<b>71</b> 711	Arts, entertainment, and recreation  Performing arts, spectator sports, and related	22	D	D	D	D	f	D	D
711	industries	8	D	D	D	D	С	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	3 3	D D	D D	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar								
	events	4	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	D	D	D	е	D	D
7139	Other amusement and recreation services	12	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4	6 745 6 745	6 891 6 891	2 728 2 728	638 638	229 229	15.0 15.0	39.9 39.9
71399	centers	4 7	6 745 D	6 891 D	2 728 D	638 D	229 C	15.0 D	39.9 D
713990 7139908	All other amusement and recreation industries	7	D	D	D	D	С	D	D
7139906	recreation services	7	D	D	D	D	С	D	D
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	78	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
7112	Spectator sports	5	5 387	N	1 734	423	88	_	_
71121	Spectator sports	5	5 387	l N	1 734	423	88	l –	_

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	. Data based on the 2002 Economic Connect. To timoth		somanty proteotion				Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX FALLS—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>71</b> 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	67	D	N	D	D	f	D	D
7132	Gambling industries	41	D	N	D	D	е	D	D
71329 713290 7132902	Other gambling industries. Other gambling industries Lottery, bingo, bookie, and other betting operation	31 31 17	D D	N N	D D	D D	e e c	D D	D D
7139	Other amusement and recreation services	25	D	N	D	D	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	5 5 11 11 9	D D 3 256 3 256 D	N N N N N N	D D 1 264 1 264 D	D D 325 325 D	c c 174 174	D D 54.8 54.8	D D - - D
	SIOUX FALLS (PART - LINCOLN COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	SIOUX FALLS (PART - MINNEHAHA COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	98	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	е	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71113 711130	Musical groups and artists	4 4	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	5	5 387	N	1 734	423	88	-	_
71121	Spectator sports	5	5 387	N	1 734	423	88	-	_
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	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	78	D	N	D	D	g	D	D
7132	Gambling industries	41	D	N	D	D	е	D	D
71329 713290 7132902	Other gambling industries	31 31	D D	N N	D D	D D	e e	D D	D D
7139	operation	17 36	D D	N N	D D	D D	c f	D D	D D
71391 713910 71394 713940 7139409	Golf courses and country clubs	5 5 15 15	D D 10 001 10 001	N N N	D D 3 992 3 992	D D 963 963	c c 403 403	D D 28.0 28.0	D D 26.9 26.9
71399	centers	13 10	D D	N N	D D	D D	e c	D D	D D
713990 7139908	All other amusement and recreation industries . All other miscellaneous amusement and recreation services .	10 8	D D	N N	D D	D D	c c	D D	D D

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Аррения	D. Data based on the 2002 Economic Census. For inform	lation on confidence	protection,	Sampling error, nor	Total Ipining error, ar	d definitions, see	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SIOUX FALLS (PART - MINNEHAHA COUNTY)—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	D	D	D	D	f	D	D
711	Performing arts, spectator sports, and related	0	<b>D</b>	D	D	D		D	
7111	industries	8 4	D D	D D	D D	D	c b	D	D D
71113 711130	Musical groups and artists	3	D D	D D	D D	D D	b	D D	D D
7113	Promoters of performing arts, sports, and similar								
	events	4	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	D	D	D	е	D	D
7139	Other amusement and recreation services	12	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4 4	6 745 6 745	6 891 6 891	2 728 2 728	638 638	229 229	15.0 15.0	39.9 39.9
71399 713990	centers	4 7	6 745 D	6 891 D	2 728 D	638 D	229 C	15.0 D	39.9 D
7139908	industries	7 7	D D	D D	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	·	5	J		J		5	
71	Arts, entertainment, and recreation	76	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
7112	Spectator sports	5	5 387	N	1 734	423	88	-	_
71121	Spectator sports	5	5 387	N	1 734	423	88	-	-
713	Amusement, gambling, and recreation industries	66	D	N	D	D	f	D	D
7132 71329	Gambling industries  Other gambling industries	41 31	D D	N N	D D	D D	e e	D D	D D
713290 7132902	Other gambling industries	31 17	D D	N N	D	D D	e	D D	D
7139	Other amusement and recreation services	24	D	N	D	D	e	D	D
71391	Golf courses and country clubs	4	D	N	D	D	С	D	D
713910 71394 713940	Golf courses and country clubs  Fitness and recreational sports centers  Fitness and recreational sports centers	4 11 11	D 3 256 3 256	N N N	D 1 264 1 264	D 325 325	174 174	D 54.8 54.8	D -
7139409	Other fitness and recreational sports centers	9	0 230 D	N	D 1 204	D	c	54.0 D	D
	SISSETON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	SPEARFISH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	2 284	N	663	119	40	23.7	.1
	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	10	D	N	D	D	b	D	D

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прропак	D. Data based on the 2002 Economic Census. Tor inform	I	I	, sampling error, no	Tibamping onor, a			I	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	F-4:42
	CTUDOIC	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	STURGIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	а	D	D
	VERMILLION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N 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	4	D	N	D	D	а	D	D
	WATERTOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	D	N N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	23	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D	D	b	D	D
71399	All other amusement and recreation industries.	4	D	N	D	D	а	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 478	1 528	417	96	22	-	4.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries .	4	D D	N N	D D	D D	a a	D D	D D
	WINNER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX						a		
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
	,	•	_			_	u	_	_

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

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on comi	dentiality protection	, sampling error, no	nsampling error, ar	id delimitoris, see	note at end of tal		of receipts/
NAICS							Paid employees for	reve	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 administrative records <sup>1</sup>	Estimated <sup>2</sup>
	YANKTON								
	44, 507454,00445470								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	1 830	N	792	159	59	24.5	19.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	BALANCE OF AURORA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF BENNETT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF BON HOMME COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	433	N	132	30	25	30.3	_
	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	1	D	N	D	D	а	D	D
	BALANCE OF BROOKINGS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	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]

Appendix	B. Bata based on the 2002 Economic Census. 1 of Infor		deritiality protection	, sampling error, no		iu dell'illions, see	Tiole at end or tal	olej	
							Pạid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF BROWN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	428	N	110	9	3	30.1	6.5
	BALANCE OF BRULE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	900	N	160	37	10	77.0	23.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF BUTTE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CHARLES MIX COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	3 063	N	967	185	32	14.3	.2
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	2 486	N	724	137	23	11.0	.2
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	BALANCE OF CLARK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

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

пррепаіх	D. Data based on the 2002 Economic Census. 1 of Inform	T	T	T T T T T T T T T T T T T T T T T T T	T		T	1	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
	DALANOS OS CODINICTON COLINTY	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF CODINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
	BALANCE OF CORSON COUNTY								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO	_			_	_			_
	FEDERAL INCOME TAX	_	_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF CUSTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	5 902	N	1 138	161	31	4.6	-
712	Museums, historical sites, and similar institutions	1	D	N	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	a	D	D
71212 712120	Historical sites	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	1	D	D	D	D	a	D	D
71212 712120	Historical sites	1	D D	D D	D D	D D	a a	D D	D D
712120	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	·					<u> </u>		
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BALANCE OF DAVISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF DAY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	а	D	D

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

Appendix	5. Data based on the 2002 Economic Census. Tor inform		dormanty protoction	, camping circi, no	ioampinig orior, ar	14 401111110110, 000	note at one or tal	5.0]	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF DEUEL COUNTY	(**************************************	(41,000)	(41,555)	(\$1,000)	(+1,000)	(		
	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	а	D	D
	BALANCE OF DEWEY COUNTY								
	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
	BALANCE OF DOUGLAS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF EDMUNDS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF FAULK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	BALANCE OF GREGORY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 288	N	168	24	14	55.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 288	N	168	24	14	55.4	-
	BALANCE OF HAAKON 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

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

Appendix	B. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality proteotion	, sampling error, no	ioampiing ciror, ai	ia acimiliono, occ	note at one or ta	510]	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DALANCE OF HAMLIN COUNTY	(Hulliber)	(\$1,000)	(\$1,000)	(ψ1,000)	(φ1,000)	(number)	records	LStilllated
	BALANCE OF HAMLIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF HAND COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF HANSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF HUGHES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF HUTCHINSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	390	N	101	9	4	73.1	6.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF HYDE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF JERAULD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D

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

Аррепиіх	D. Data based on the 2002 Economic Census. Tor infor	nation on com	deritiality protection	, sampling error, no	isampiing error, ai	ia acimiliono, sec	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
0000		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF JONES 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 KINGSBURY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	965	N	229	24	30	45.6	_
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF LAKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF LAWRENCE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	34 696	N	10 700	2 980	790	8.0	3.7
713	Amusement, gambling, and recreation industries	21	33 846	N	10 293	2 895	750	8.0	3.0
7132	Gambling industries	16	30 718	N	9 199	2 389	569	8.7	3.4
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	21	33 846	N	10 293	2 895	750	8.0	3.0
7132	Gambling industries	16	30 718	N	9 199	2 389	569	8.7	3.4
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
	BALANCE OF LINCOLN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	а	D	D
7139	Other amusement and recreation services	5	D	N	D	D	а	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	Ņ	D	D	a	D	D
7139901	Dance halls	1 1	l D	l N	l D	l D	l a	D D	D

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

Appendix	D. Data based on the 2002 Economic Census. For Inform	nation on coni	Terminity protection	, sampling error, no	nsampling error, ar	ia delimitoris, see	note at end of tat	Diej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF LINCOLN COUNTY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	a	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 D	N N	D D	D D	a a	D D	D D
7139901	Dance halls	1	D	Ň	D	Ď	a	Ď	Б
	BALANCE OF LYMAN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	98	N	12	3	2	43.9	28.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF MCCOOK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	491	N	128	26	22	35.4	19.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	BALANCE OF MCPHERSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF MARSHALL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF MEADE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D
_									

[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]

Аррених	D. Data based on the 2002 Economic Gensus. Tor infor	TIALION ON COM	T T T T T T T T T T T T T T T T T T T	, sampling error, no	Tisampining error, ar	Ta deminions, see	Tiole at end of tal	Jiej	
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF MINNEHAHA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	6 344	N	1 316	214	63	6.0	11.4
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	6 344	N	1 316	214	63	6.0	11.4
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	BALANCE OF MOODY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF PENNINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	5 5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	10	D	N 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	18	9 802	N	1 681	294	76	31.7	.6
712	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	5 5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
	BALANCE OF PERKINS COUNTY								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX						a		
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 N	D	D	a	D	D
**	And, ontertainment, and recreation		, ,	· N			, а		

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

Аррепаіх	D. Data based on the 2002 Economic Gensus. 1 of inform	nation on com	deritiality protection	, sampling error, no		ia acimiliono, see	ilote at end or tal	516]	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF POTTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	259	N	66	13	9	70.7	6.2
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF ROBERTS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	N N	D	D	b	D	D
710	BALANCE OF SHANNON COUNTY								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N N	D	D	C	D	<b>D</b>
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	U
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
	BALANCE OF SPINK 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 STANLEY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 141	N	434	71	28	59.5	_
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BALANCE OF SULLY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX  Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	BALANCE OF TRIPP COUNTY	_			_	_			
71	ALL ESTABLISHMENTS  Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
		3					a		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	l N	D	D	a	D	D

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

			, ,					•	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF TURNER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	375	N	134	21	6	14.4	41.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF UNION COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7132	Gambling industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	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	13	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7132	Gambling industries	10	D	N	D	D	С	D	D
	BALANCE OF WALWORTH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
7132	Gambling industries	1	D	N	D	D	С	D	D
	BALANCE OF YANKTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
				-				•	

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

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

# Appendix A. Explanation of Terms

#### ANNUAL PAYROLL

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

#### **ESTABLISHMENTS**

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

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

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

#### **EXPENSES**

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

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

#### FIRST-QUARTER PAYROLL

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

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

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

## **RECEIPTS/REVENUE**

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

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

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

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

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

# Appendix B. NAICS Codes, Titles, and Descriptions

#### 71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

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

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

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

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

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

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

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

#### **71111 THEATER COMPANIES AND DINNER THEATERS**

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

#### 711110 THEATER COMPANIES AND DINNER THEATERS

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

#### **7111101 OPERA COMPANIES**

Establishments primarily engaged in producing operas.

#### **7111102 THEATER COMPANIES**

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

#### **7111103 DINNER THEATERS**

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

#### **71112 DANCE COMPANIES**

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

#### **711120 DANCE COMPANIES**

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

#### 71113 MUSICAL GROUPS AND ARTISTS

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

#### 711130 MUSICAL GROUPS AND ARTISTS

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

#### 7111301 SYMPHONY ORCHESTRAS AND CHAMBER MUSIC ORGANIZATIONS

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

#### 7111309 OTHER MUSIC GROUPS AND ARTISTS

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

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

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

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

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

#### **7111901 CIRCUSES**

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

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

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

#### **7112 SPECTATOR SPORTS**

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

#### **71121 SPECTATOR SPORTS**

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

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

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

#### 7112111 FOOTBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional football clubs.

#### 7112112 BASEBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

#### 7112119 OTHER PROFESSIONAL SPORTS TEAMS AND CLUBS

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

#### **711212 RACETRACKS**

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

#### 7112121 DOG RACETRACK OPERATION

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

#### 7112122 AUTO RACETRACK OPERATION

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

#### 7112123 HORSE RACETRACK OPERATION

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

## **711219 OTHER SPECTATOR SPORTS**

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

#### 7112191 PROFESSIONAL ATHLETES

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

#### 7112192 RACING (EXCEPT RACETRACK OPERATION)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### 7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

#### 71151 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

#### 711510 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

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

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

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

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

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

#### **71211 MUSEUMS**

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

#### **712110 MUSEUMS**

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

#### **71212 HISTORICAL SITES**

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

#### **712120 HISTORICAL SITES**

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

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

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

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

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

#### 71219 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

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

#### 712190 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

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

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

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

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

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

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

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

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

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

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

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

#### 7131101 WATERPARKS

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

#### 7131102 AMUSEMENT PARKS (EXCEPT WATERPARKS)

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

#### **71312 AMUSEMENT ARCADES**

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

#### **713120 AMUSEMENT ARCADES**

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

#### **7132 GAMBLING INDUSTRIES**

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

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

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

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

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

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

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

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

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

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

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

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

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

#### 7139 OTHER AMUSEMENT AND RECREATION INDUSTRIES

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

### **71391 GOLF COURSES AND COUNTRY CLUBS**

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

#### 713910 GOLF COURSES AND COUNTRY CLUBS

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

#### **71392 SKIING FACILITIES**

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

#### **713920 SKIING FACILITIES**

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

#### **71393 MARINAS**

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

#### **713930 MARINAS**

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

#### **71394 FITNESS AND RECREATIONAL SPORTS CENTERS**

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

#### 713940 FITNESS AND RECREATIONAL SPORTS CENTERS

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

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

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

#### 7139405 ROLLER SKATING RINKS

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

#### 7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS

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

#### **71395 BOWLING CENTERS**

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

#### **713950 BOWLING CENTERS**

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

#### 71399 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

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

#### 713990 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

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

#### **7139901 DANCE HALLS**

Establishments primarily engaged in operating dance halls or ballrooms.

#### 7139902 CONCESSION OPERATORS OF AMUSEMENT DEVICES AND RIDES

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

#### **7139904 MINIATURE GOLF COURSES**

Establishments primarily engaged in operating miniature golf courses.

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

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

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

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

# Appendix C. Methodology

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

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

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

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

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

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

#### **INDUSTRY CLASSIFICATION OF ESTABLISHMENTS**

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

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

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

#### METHOD OF ASSIGNING TAX STATUS

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

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

#### **RELIABILITY OF DATA**

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

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

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

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

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

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

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

#### TREATMENT OF NONRESPONSE

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

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

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

### **DISCLOSURE**

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

# Appendix D. Geographic Notes

#### **SOUTH DAKOTA**

**Box Elder** is in Meade and Pennington Counties; it annexed into Meade County in May 1997. This change deletes territory from the Balance of Meade County.

Sioux Falls is in Lincoln and Minnehaha Counties.

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

Balance of Meade County lost territory due to the annexation of Box Elder into the county.

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

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# Appendix E. Metropolitan Statistical Areas

#### 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

#### ABERDEEN, SD MICROPOLITAN STATISTICAL AREA

Brown County, SD

Edmunds County, SD

#### **BROOKINGS, SD MICROPOLITAN STATISTICAL AREA**

Brookings County, SD

### **HURON, SD MICROPOLITAN STATISTICAL AREA**

Beadle County, SD

#### MITCHELL, SD MICROPOLITAN STATISTICAL AREA

Davison County, SD

Hanson County, SD

#### PIERRE, SD MICROPOLITAN STATISTICAL AREA

Hughes County, SD

Stanley County, SD

### RAPID CITY, SD METROPOLITAN STATISTICAL AREA

Meade County, SD

Pennington County, SD

#### SIOUX FALLS, SD METROPOLITAN STATISTICAL AREA

Lincoln County, SD

McCook County, SD

Minnehaha County, SD

Turner County, SD

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## SPEARFISH, SD MICROPOLITAN STATISTICAL AREA

Lawrence County, SD

## WATERTOWN, SD MICROPOLITAN STATISTICAL AREA

Codington County, SD Hamlin County, SD

## YANKTON, SD MICROPOLITAN STATISTICAL AREA

Yankton County, SD