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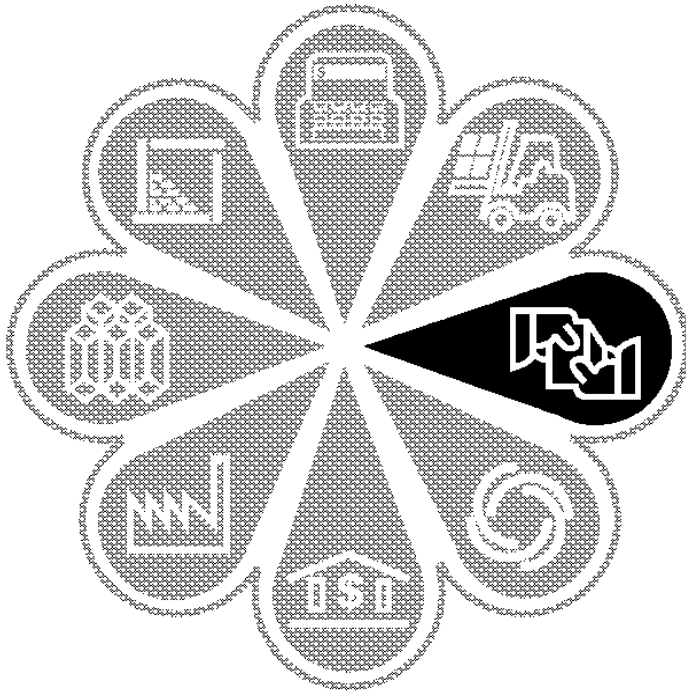
Census of

Service Industries

SC92-A-16

GEOGRAPHIC AREA SERIES

Iowa



1992 Census of Service Industries

SC92-A-16

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Issued December 1994



U.S. Department of Commerce
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Economics and Statistics Administration
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If you have any questions concerning the statistics in this report, call 301-457-2689.



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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.

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

Policymaking agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

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 and 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.

AUTHORITY AND SCOPE

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 1992 Economic Census consists of the following eight censuses:

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Financial, Insurance, and Real Estate Industries
- Census of Transportation, Communications, and Utilities
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1992 Census of Agriculture and 1992 Census of Governments are conducted separately.) The next economic census is scheduled to be taken in 1998 covering the year 1997.

AVAILABILITY OF THE DATA

The results of the economic census are available in printed reports for sale by the U.S. Government Printing Office and on compact discs for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Bureau of the Census, Washington, DC 20233-8300. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State data centers in every State as well as business and industry data centers in many States also supply economic census statistics.

WHAT'S NEW IN 1992

The 1992 Economic Census covers more of the economy than any previous census. New for 1992 are data on communications, utilities, financial, insurance, and real estate, as well as coverage of more transportation industries. The economic, agriculture, and governments censuses now collectively cover nearly 98 percent of all economic activity.

Among other changes, new 1992 definitions affect the boundaries of about a third of all metropolitan areas. Also, the Survey of Women-Owned Businesses has now been expanded to include all corporations.

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1963, 1958, and 1954. Prior to that time, the individual subcomponents 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 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 Manufactures Census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade and construction industries, but it was broadened in 1933 to include some of the service trades.

The 1954 Economic Census was the first census to be fully integrated—providing comparable census data across economic sectors, 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 questionnaires. The Enterprise Statistics Program, which publishes combined data from the economic census, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The census of construction industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The census of transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks, but expanded in 1987 to cover business establishments in several transportation industries. For 1992, these statistics are incorporated into a broadened census of transportation, communications, and utilities. Also new for 1992 is the census of financial, insurance, and real estate industries. This is part of a gradual expansion in coverage of industries previously subjected to government regulation.

The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic census in 1972 along with the Survey of Women-Owned Businesses.

An economic census has also been taken in Puerto Rico since 1909, in the Virgin Islands of the United States and Guam since 1958, and in the Commonwealth of the Northern Mariana Islands since 1982.

Statistical reports from the 1987 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the census provides complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, with the results appearing in publication series such as Current Business Reports (retail and wholesale trade and service industries), the Annual Survey of Manufactures, Current Industrial Reports, and the Quarterly Financial Report. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the census. The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1992 Economic Census and Related Statistics*. More information on the methodology, procedures, and history of the census will be published in the *History of the 1992 Economic Census*. Contact Customer Services for information on availability.

Census of Service Industries

GENERAL

The 1992 Census of Service Industries, part of the 1992 Economic Census, covered service industries as defined in Division I of the *Standard Industrial Classification Manual: 1987*¹ (SIC), except Elementary and Secondary Schools (SIC 821), Colleges, Universities, Professional Schools, and Junior Colleges (SIC 822), Labor Unions and Similar Labor Organizations (SIC 863), Political Organizations (SIC 865), Religious Organizations (SIC 866), and Private Households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

Many of the "kinds of business or operation" included in this report 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, particularly for not-for-profit and professional services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented in a subsequent report issued as part of the 1992 Enterprise Statistics reports.

For the 1992 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, 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, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.

3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget (OMB) as of June 30, 1993. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the OMB as of June 30, 1993. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan areas (MA's).
6. Each county or county equivalent.³ Counties are the primary divisions of States, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. 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.
7. Each consolidated city.³ Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUA's), which include 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.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1992 data are expressed in 1992 dollars and 1987 data in 1987 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling

²According to the 1990 Census of Population or subsequent special census.

³Those defined as of January 1, 1992.

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.

The accuracy of these tabulated data is determined by the joint effects of the various 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 Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. 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. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1992 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Services Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 1-800-541-8345.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- * See kind-of-business descriptions for SIC 72 and SIC 7384 in appendix A for treatment of plant outlets.
- Represents zero.
- (D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.

(IC)	Independent city.	Symbol	Employment Size
(NA)	Not available.		
(X)	Not applicable.	AA	0–19
CMSA	Consolidated metropolitan statistical area.	BB	20–99
MA	Metropolitan area.	CC	100–249
MSA	Metropolitan statistical area.	EE	250–499
n.e.c.	Not elsewhere classified.	FF	500–999
PMSA	Primary metropolitan statistical area.	GG	1,000–2,499
pt.	Part.	HH	2,500–4,999
r	Revised.	II	5,000–9,999
SIC	Standard Industrial Classification.	JJ	10,000–24,999

The following symbols are used in this publication to show employment size ranges for employment data that have been withheld to avoid disclosing data for individual companies (employment size range codes are provided for the first time in the 1992 Economic Census):

KK	25,000–49,999
LL	50,000–99,999
MM	100,000 or more

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4	5	6	7a	7b	8a	8b	9	10		
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X									X	X
CMSA's and MSA's in the State										X	X						
PMSA's in the State										X	X						
Area of the State not in any CMSA, PMSA, or MSA												X	X				
Counties in the State							X		X								X
Places in the State							X	X								X	
DATA ITEMS																	
Establishments	X	X			X	X	X	X	X	X	X	X	X	X			
Receipts	X				X	X	X	X	X	X	X	X	X	X	X		X
Revenue		X									X		X				
Expenses						X							X				
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X			
First-quarter payroll	X	X					X	X	X	X	X	X	X	X			
Paid employees for pay period including March 12, 1992	X	X			X	X	X	X	X	X	X	X	X	X			
1987 to 1992 comparative statistics					X	X											
Receipts per establishment			X														
Revenue per establishment				X													
Expenses per establishment				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee				X													
Annual payroll per employee			X	X													
Employees per establishment			X	X													
Counties ranked by volume of receipts																	X
Places ranked by volume of receipts														X			

Users' Guide for Locating Statistics in the 1992 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES											
United States	X	X	X	X	X						
State	X	X	X	X	X						
CMSA, PMSA, MSA	X	X	X	X							
County	X	X	X	X							
Place	X	X	X	X							
NONEMPLOYER STATISTICS SERIES											
United States	X	X									
State	X	X									
CMSA, PMSA, MSA	X	X									
County	X	X									
Place	X	X									
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)											
United States	X	X	X	X			X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES											
United States		X	X								X
RECEIPTS/REVENUE LINES											
United States	X	X				X					
State	X	X				X					
CMSA, PMSA, MSA	X	X				X					
HOTELS, MOTELS, AND OTHER LODGING PLACES											
United States	X	X	X	X		X					X
State	X	X	X	X		X					X
CMSA, PMSA, MSA	X	X				X					X

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
ZIP CODES											
United States	X	X	X	X							
State	X	X	X	X							
MISCELLANEOUS SUBJECTS											
United States	X	X	X	X							X
State	X	X									X
CMSA, PMSA, MSA	X	X									X

Contents

Iowa

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Publication Program

Inside back cover

Summary of Findings

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1992 Census of Service Industries show that Iowa's 17,774 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$7.7 billion. The 1992 data represent an increase of 50.6 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$1.2 billion, compared with \$778.2 million in 1987. Other leading service kinds of business in 1992 were computer programming, data processing, and other computer related services with \$645.9 million in receipts, legal services with \$504.6 million, and nursing and personal care facilities with \$383.4 million.

There were 162,530 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 131,041 employees in 1987. Large employers included nursing and personal care facilities with 17,805 employees, help supply services with 13,582 employees, and offices and clinics of doctors of medicine with 12,898 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data for the census show that Iowa's 3,743 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$4.7 billion and expenses of \$4.4 billion in 1992. The 1992 data represent an increase of 61.3 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$3.0 billion, compared with \$2.0 billion in 1987. Other leading classifications in 1992 were nursing and personal care facilities with revenue of \$354.1 million, and residential care with \$209.4 million.

There were 120,818 paid employees (full- and part-time) as of mid-March 1992, compared with 95,119 employees in 1987. Hospitals had 62,893 employees; nursing and personal care facilities, 16,479 employees; and residential care, 8,803 employees.

Figure 1. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1987 to 1992**

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

Receipts 
Payroll 

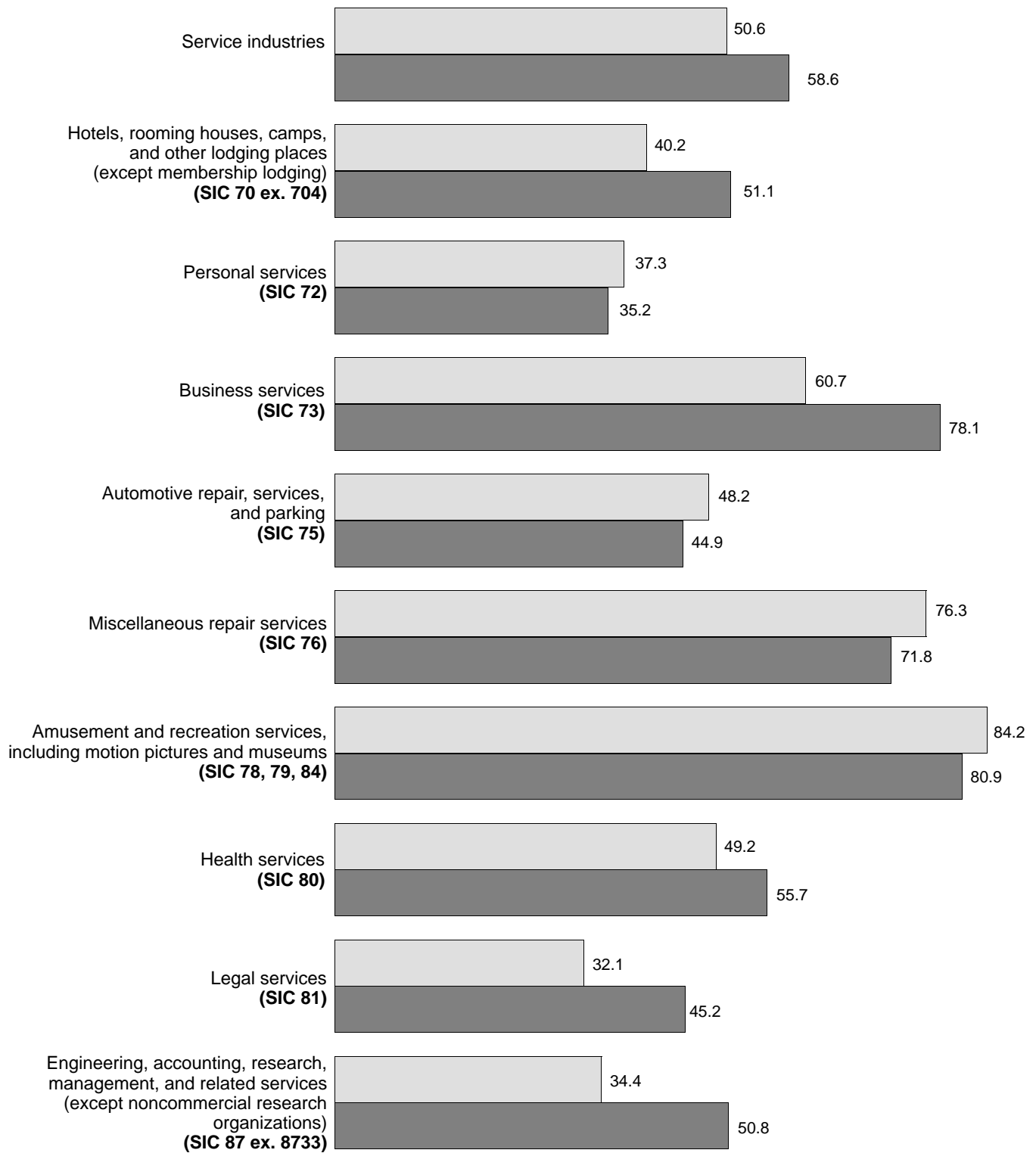




Figure 2. **Annual Payroll per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987**

(In dollars. For meaning of abbreviations and symbols, see introductory text)

1992 
1987 

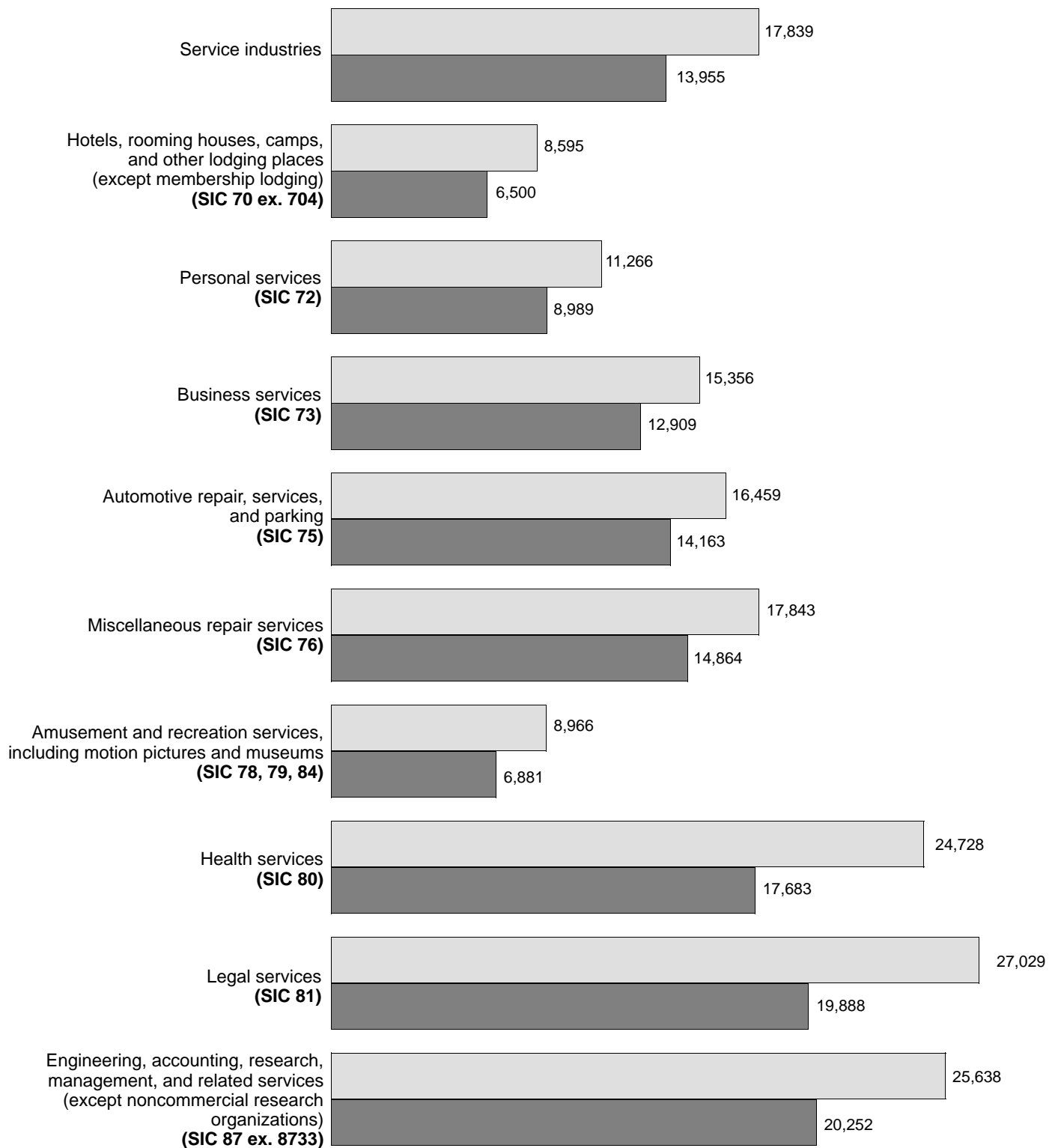




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	17 774	7 710 939	2 899 453	648 899	162 530
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	587	367 250	103 256	23 495	12 013
	Hotels and motels	534	358 991	101 601	23 219	11 770
7011	Hotels	133	193 921	59 441	13 975	6 434
7011 pt.	Hotels, 25 guestrooms or more	96	189 816	58 511	13 768	6 246
7011 pt.	Hotels, less than 25 guestrooms	37	4 105	930	207	188
7011 pt.	Motels, motor hotels, and tourist courts	401	165 070	42 160	9 244	5 336
7011 pt.	Motels, tourist courts	345	116 064	28 837	6 139	3 711
7011 pt.	Motor hotels	56	49 006	13 323	3 105	1 625
702, 3	Other lodging places	53	8 259	1 655	276	243
702	Rooming and boarding houses	19	1 959	418	103	85
703	Camps and recreational vehicle parks	34	6 300	1 237	173	158
7032	Sporting and recreational camps	7	1 595	340	43	57
7033	Recreational vehicle parks and campsites	27	4 705	897	130	101
72	Personal services	2 627	457 813	147 595	35 110	13 101
721	Laundry, cleaning, and garment services	475	133 177	46 393	11 244	3 816
7211	Power laundries, family and commercial*	14	6 358	2 974	718	222
7213	Linen supply*	2	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	123	12 915	3 171	735	480
7215 pt.	Coin-operated laundries and drycleaning stores	117	12 145	3 026	701	468
7215 pt.	Coin-operated laundry routes	6	770	145	34	12
7216	Drycleaning plants, except rug cleaning*	183	36 487	13 949	3 297	1 429
7217	Carpet and upholstery cleaning	95	14 172	4 599	1 062	476
7218	Industrial laundries*	25	56 275	19 602	4 914	1 068
7212, 9	Other laundry, cleaning, and garment services*	33	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	11	922	212	57	32
7219	Laundry and garment services, n.e.c.*	22	(D)	(D)	(D)	BB
722	Photographic studios, portrait	192	43 440	9 837	2 105	850
723, 4	Beauty and barber shops	1 284	126 469	51 722	12 011	4 947
723	Beauty shops	1 236	122 691	50 281	11 650	4 821
724	Barber shops	48	3 778	1 441	361	126
725	Shoe repair shops and shoeshine parlors	24	2 811	504	125	66
726	Funeral service and crematories	384	117 535	28 997	6 307	1 555
729	Miscellaneous personal services	268	34 381	10 142	3 318	1 867
7291	Tax return preparation services	127	11 823	4 486	2 114	1 118
7299	Miscellaneous personal services, n.e.c.	141	22 558	5 656	1 204	749
7299 pt.	Massage parlors, tanning salons, and saunas	48	3 797	792	180	151
7299 pt.	Other personal services	93	18 761	4 864	1 024	598
7299 pt.	Diet and weight reducing services	45	9 374	2 223	503	390
7299 pt.	Formal wear rental	19	6 269	1 777	379	134
7299 pt.	Other personal services, n.e.c.	29	3 118	864	142	74
73	Business services	2 366	1 741 819	653 758	154 042	42 574
731	Advertising	135	102 400	40 580	10 086	1 729
7311	Advertising agencies	95	74 628	30 914	7 764	1 056
7312	Outdoor advertising services	15	9 214	2 860	617	126
7313	Radio, television, publishers' advertising representatives	11	3 100	1 088	264	93
7313 pt.	Radio, television advertising representatives	6	1 780	661	155	63
7313 pt.	Publishers' advertising representatives	5	1 320	427	109	30
7319	Advertising, n.e.c.	14	15 458	5 718	1 441	454
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	65	42 743	13 435	3 142	736
7322	Adjustment and collection services	45	25 609	10 870	2 547	601
7323	Credit reporting services	20	17 134	2 565	595	135
733	Mailing, reproduction, commercial art and photography, and stenographic services	208	137 345	46 279	11 920	2 656
7331	Direct mail advertising services	28	90 604	31 368	8 125	1 840
7331 pt.	Mailing list compilers, brokers, and managers	6	(D)	(D)	(D)	EE
7331 pt.	Direct mail advertising services, except mailing list services	22	(D)	(D)	(D)	GG
7334	Photocopying and duplicating services	32	10 405	2 801	767	199
7334 pt.	Blueprinting and photocopying services	30	(D)	(D)	(D)	CC
7334 pt.	Duplicating services, except printing and photocopying	2	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics	101	27 606	8 289	1 964	407
7335	Commercial photography	25	8 173	2 694	643	117
7336	Commercial art and graphic design	76	19 433	5 595	1 321	290
7336 pt.	Commercial art	18	2 479	609	140	31
7336 pt.	Graphic arts and related design	58	16 954	4 986	1 181	259
7338	Secretarial and court reporting services	47	8 730	3 821	1 064	210
734	Services to dwellings and other buildings	585	135 682	50 966	11 065	5 534
7342	Disinfecting and pest control services	94	23 168	8 101	1 639	407
7349	Building cleaning and maintenance services, n.e.c.	491	112 514	42 865	9 426	5 127
735	Miscellaneous equipment rental and leasing	223	189 144	29 444	6 789	1 334
7352	Medical equipment rental and leasing	42	28 306	5 729	1 256	263
7353	Heavy construction equipment rental and leasing	24	12 299	4 111	1 091	116
7353 pt.	Rental and leasing of heavy construction equipment without operators	13	9 022	2 801	734	68
7353 pt.	Rental and leasing of heavy construction equipment with operators	11	3 277	1 310	357	48
7359	Equipment rental and leasing, n.e.c.	157	148 539	19 604	4 442	955
7359 pt.	Equipment rental	139	124 319	17 301	3 977	862
7359 pt.	Rent-to-own	41	15 888	3 011	728	201
7359 pt.	Equipment rental, except rent-to-own	98	108 431	14 290	3 249	661
7359 pt.	Equipment leasing, except finance leasing	18	24 220	2 303	465	93

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services—Con.					
736	Personnel supply services -----	187	201 775	148 631	33 760	13 986
7361	Employment agencies -----	70	19 765	9 267	1 665	404
7363	Help supply services -----	117	182 010	139 364	32 095	13 582
7363 pt.	Temporary help supply -----	91	108 819	79 992	17 409	8 775
7363 pt.	Help supply, except temporary -----	26	73 191	59 372	14 686	4 807
7363 pt.	Employee leasing -----	16	59 680	48 549	12 749	4 409
7363 pt.	Other help supply services -----	10	13 511	10 823	1 937	398
737	Computer programming, data processing, and other computer related services -----	365	645 936	223 483	53 963	8 138
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	194	197 146	81 523	19 455	2 418
7371	Computer programming services -----	102	46 658	21 410	4 952	656
7372	Prepackaged software -----	46	108 134	44 931	11 023	1 284
7373	Computer integrated systems -----	46	42 354	15 182	3 480	478
7374, 5, 6	Data processing services -----	90	360 100	119 107	28 656	5 140
7374, 5	Computer processing, information retrieval -----	85	(D)	(D)	(D)	II
7374	Computer processing and data preparation and processing services -----	78	331 151	110 743	26 664	4 858
7375	Information retrieval services -----	7	(D)	(D)	(D)	CC
7376	Computer facilities management services -----	5	(D)	(D)	(D)	CC
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	81	88 690	22 853	5 852	580
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	44	81 217	19 870	5 102	457
7379	Computer related services, n.e.c. -----	36	(D)	(D)	(D)	CC
7379 pt.	Computer consultants -----	26	5 815	2 287	541	75
7379 pt.	Miscellaneous computer services, n.e.c. -----	10	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	598	286 794	100 940	23 317	8 461
7381, 2	Detective agencies and protective services -----	93	47 317	27 450	6 528	2 597
7381	Detective, guard, and armored car services -----	78	33 333	21 047	5 104	2 191
7381 pt.	Detective agencies and guard services -----	68	28 245	18 611	4 565	1 978
7381 pt.	Armored car services -----	10	5 088	2 436	539	213
7382	Security systems services -----	15	13 984	6 403	1 424	406
7383	News syndicates -----	4	(D)	(D)	(D)	BB
7384	Photofinishing laboratories* -----	62	34 378	10 294	2 330	661
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	41	31 068	9 489	2 144	587
7384 pt.	One-hour (mini) photofinishing* -----	21	3 310	805	186	74
7389	Business services, n.e.c. -----	439	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	23	2 745	721	153	49
7389 pt.	Interior designing -----	33	6 916	904	245	101
7389 pt.	Telephone answering services -----	15	(D)	(D)	(D)	CC
7389 pt.	Other business services -----	368	189 913	59 572	13 560	4 904
7389 pt.	Water softening and conditioning services -----	66	28 221	7 499	1 799	422
7389 pt.	Packaging and labeling services -----	13	6 356	2 361	655	189
7389 pt.	Trading stamp services -----	-	-	-	-	-
7389 pt.	Miscellaneous business services -----	289	155 336	49 712	11 106	4 293
7389 pt.	Convention and trade show services -----	14	8 013	2 628	609	236
7389 pt.	Private mail centers -----	16	10 253	3 136	732	236
7389 pt.	Miscellaneous business services, n.e.c. -----	259	137 070	43 948	9 765	3 821
75	Automotive repair, services, and parking -----	2 033	627 875	141 617	33 876	8 604
751	Automotive rental and leasing, without drivers -----	126	151 998	26 300	6 427	1 188
7513	Truck rental and leasing, without drivers -----	75	126 101	21 924	5 491	941
7513 pt.	Truck rental, without drivers -----	22	9 528	1 463	342	66
7513 pt.	Truck leasing, except finance leasing -----	53	116 573	20 461	5 149	875
7514, 5	Passenger car rental and leasing -----	47	25 426	4 269	921	239
7514	Passenger car rental -----	39	22 914	4 009	886	224
7515	Passenger car leasing -----	8	2 512	260	35	15
7519	Utility trailer and recreational vehicle rental -----	4	471	107	15	8
752	Automobile parking -----	43	5 769	1 837	459	159
7521 pt.	Parking lots -----	27	(D)	(D)	(D)	BB
7521 pt.	Parking structures -----	16	(D)	(D)	(D)	CC
753	Automotive repair shops -----	1 599	410 237	96 164	22 748	5 565
7532	Top, body, and upholstery repair shops and paint shops -----	529	137 754	33 839	8 199	1 902
7532 pt.	Top and body repair shops -----	506	135 356	33 367	8 114	1 876
7532 pt.	Paint shops -----	23	2 398	472	85	26
7538	General automotive repair shops -----	776	174 611	38 041	8 919	2 383
7538 pt.	General automotive repair shops, except diesel -----	676	137 976	29 882	7 088	1 906
7538 pt.	Diesel repair shops -----	100	36 635	8 159	1 831	477
7533, 4, 6, 7, 9	Other automotive repair shops -----	294	97 872	24 284	5 630	1 280
7533	Automotive exhaust system repair shops -----	79	27 512	6 763	1 490	315
7534	Tire retreading and repair shops -----	24	18 109	2 864	677	166
7536	Automotive glass replacement shops -----	47	17 036	4 517	1 043	242
7537	Automotive transmission repair shops -----	52	13 114	4 085	952	210
7539	Automotive repair shops, n.e.c. -----	92	22 101	6 055	1 468	347
7539 pt.	Radiator repair -----	33	7 357	1 720	433	107
7539 pt.	Brake, front end, and wheel alignment -----	24	7 508	2 082	496	114
7539 pt.	Automotive electrical and fuel system services -----	24	4 788	1 679	400	84
7539 pt.	Carburetor repair shops -----	6	1 693	814	193	34
7539 pt.	Automotive electrical repair shops -----	18	3 095	865	207	50
7539 pt.	Other automotive repair shops, n.e.c. -----	11	2 448	574	139	42
754	Automotive services, except repair -----	265	59 871	17 316	4 242	1 692
7542	Carwashes -----	172	33 383	9 239	2 294	1 156
7549	Automotive services, except repair and carwashes -----	93	26 488	8 077	1 948	536
7549 pt.	Lubrication shops -----	39	11 034	3 142	737	233
7549 pt.	Other automotive services -----	54	15 454	4 935	1 211	303
7549 pt.	Towing services -----	40	9 971	3 413	840	215
7549 pt.	Other automotive services, n.e.c. -----	14	5 483	1 522	371	88

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
76	Miscellaneous repair services -----	920	279 071	72 638	17 429	4 071
762	Electrical repair shops -----	206	73 802	21 710	5 356	1 267
7622	Radio and television repair shops -----	55	15 085	4 014	982	237
7623, 9	Other electrical and electronic repair shops -----	151	58 717	17 696	4 374	1 030
7623	Refrigeration and air-conditioning service and repair shops -----	26	10 631	1 684	435	86
7629	Electrical and electronic repair shops, n.e.c. -----	125	48 086	16 012	3 939	944
763	Watch, clock, and jewelry repair -----	10	1 482	421	88	25
764	Reupholstery and furniture repair -----	76	7 397	2 106	494	201
769	Miscellaneous repair and related services -----	628	196 390	48 401	11 491	2 578
7692	Welding repair -----	111	25 694	6 752	1 550	369
7694	Armature rewinding shops -----	43	28 519	8 773	2 211	380
7699	Repair shops and related services, n.e.c. -----	474	142 177	32 876	7 730	1 829
7699 pt.	Farm machinery and equipment repair -----	127	30 974	6 514	1 530	415
7699 pt.	Lawnmower and other small gasoline engine repair -----	41	5 288	1 148	267	87
7699 pt.	Sewer and septic tank cleaning services -----	33	9 991	2 722	649	140
7699 pt.	Other repair and related services, n.e.c. -----	273	95 924	22 492	5 284	1 187
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	1 262	546 423	114 986	27 686	12 825
781, 2	Motion picture production, distribution, and services -----	39	47 155	9 636	2 421	368
7812 pt.	Motion picture production, except for television -----	15	7 533	2 728	637	98
7812 pt.	Motion picture and tape production for television -----	8	2 095	455	103	21
7819	Services allied to motion picture production -----	6	(D)	(D)	(D)	BB
7822 pt.	Motion picture film and tape distributors -----	9	35 213	5 530	1 503	212
7822 pt.	Motion picture film exchanges -----	5	(D)	(D)	(D)	CC
7822 pt.	Video tape wholesalers -----	4	(D)	(D)	(D)	BB
7822 pt.	Film and tape distribution for television -----	—	—	—	—	—
7829	Services allied to motion picture distribution -----	1	(D)	(D)	(D)	AA
783	Motion picture theaters -----	127	52 774	7 465	1 676	1 348
7832	Motion picture theaters, except drive-in -----	114	50 927	7 130	1 650	1 336
7833	Drive-in motion picture theaters -----	13	1 847	335	26	12
784	Video tape rental -----	219	36 993	7 887	1 894	1 240
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	46	3 585	1 011	183	154
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	17	1 696	431	101	37
7922 pt.	Producers of live theatrical productions -----	4	212	79	7	15
7922 pt.	Producers of radio and television shows, except tape producers -----	3	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	4	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services -----	6	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	29	1 889	580	82	117
7929 pt.	Dance groups and artists -----	2	(D)	(D)	(D)	AA
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	—	—	—	—	—
7929 pt.	Other music and entertainment presentations -----	27	(D)	(D)	(D)	CC
7929 pt.	Other music groups and artists -----	12	(D)	(D)	(D)	BB
7929 pt.	Other entertainers and entertainment groups -----	15	1 201	238	53	63
793	Bowling centers -----	177	44 526	11 108	3 126	1 821
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	654	361 390	77 879	18 386	7 894
794	Commercial sports -----	42	82 337	10 220	2 163	928
7941	Professional sports clubs, managers, promoters -----	10	5 359	1 245	272	48
7941 pt.	Baseball clubs -----	5	4 392	1 095	261	41
7941 pt.	Football clubs -----	—	—	—	—	—
7941 pt.	Other professional sports clubs -----	2	(D)	(D)	(D)	AA
7941 pt.	Managers and promoters -----	3	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	32	76 978	8 975	1 891	880
7948 pt.	Auto racetrack operation -----	12	(D)	(D)	(D)	BB
7948 pt.	Horse racetrack operation -----	1	(D)	(D)	(D)	CC
7948 pt.	Dog racetrack operation -----	3	26 193	5 471	1 305	606
7948 pt.	Racing stables and racing, n.e.c. -----	16	(D)	(D)	(D)	BB
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	612	279 053	67 659	16 223	6 966
791	Dance studios, schools, and halls -----	76	7 532	1 653	443	390
7991	Physical fitness facilities -----	74	16 089	6 310	1 655	860
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs -----	62	14 768	5 933	1 560	753
7991 pt.	Gymnasiums and athletic clubs -----	12	1 321	377	95	107
7992	Public golf courses -----	63	19 725	4 878	581	346
7993	Coin-operated amusement devices -----	59	34 388	4 881	913	306
7996	Amusement parks -----	13	16 241	4 871	452	126
7997	Membership sports and recreation clubs -----	140	30 011	9 030	1 636	1 024
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	187	155 067	36 036	10 543	3 914
7999 pt.	Concession operators of amusement devices and rides -----	8	6 158	368	63	64
7999 pt.	Carnivals, circuses, and fairs -----	9	1 491	209	16	31
7999 pt.	Carnivals and circuses -----	6	1 366	185	13	7
7999 pt.	Fairs -----	3	125	24	3	24
7999 pt., 84	Other recreation and amusements, including museums -----	170	147 418	35 459	10 464	3 819
84	Museums, art galleries, and botanical and zoological gardens -----	5	(D)	(D)	(D)	AA
841	Museums and art galleries -----	5	(D)	(D)	(D)	AA
842	Arboreta and botanical or zoological gardens -----	—	—	—	—	—
7999 pt.	Roller skating rinks -----	30	4 685	1 093	255	294
7999 pt.	Ice skating rinks -----	1	(D)	(D)	(D)	AA
7999 pt.	Other amusement and recreation services, n.e.c. -----	134	140 894	33 987	10 105	3 501

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services	4 184	2 338 724	1 112 126	233 074	44 975
801	Offices and clinics of doctors of medicine	1 349	1 169 464	633 540	123 612	12 898
8011 pt.	Offices of doctors of medicine	1 285	1 106 531	604 214	118 138	12 121
8011 pt.	General medical clinics	64	62 933	29 326	5 474	777
802	Offices and clinics of dentists	1 149	320 371	117 128	25 129	5 757
8021 pt.	Offices of dentists	1 146	319 586	116 871	25 066	5 744
8021 pt.	Dental clinics	3	785	257	63	13
803	Offices and clinics of doctors of osteopathy	193	77 485	34 287	6 936	1 037
8031 pt.	Offices of osteopathic physicians	180	72 013	31 859	6 295	968
8031 pt.	Osteopathic clinics	13	5 472	2 428	641	69
804	Offices and clinics of other health practitioners	947	200 571	59 752	13 082	3 449
8041	Offices and clinics of chiropractors	446	68 192	17 276	3 850	1 353
8042	Offices and clinics of optometrists	270	79 034	21 633	4 877	1 202
8043	Offices and clinics of podiatrists	75	14 998	5 046	1 126	270
8049	Offices and clinics of health practitioners, n.e.c.	156	38 347	15 797	3 229	624
805	Nursing and personal care facilities	287	383 377	195 463	47 873	17 805
8051	Skilled nursing care facilities	135	206 161	103 426	25 240	9 275
8052	Intermediate care facilities	137	160 814	84 400	20 959	7 878
8059	Nursing and personal care facilities, n.e.c.	15	16 402	7 637	1 674	652
806	Hospitals	2	(D)	(D)	(D)	FF
8062	General medical and surgical hospitals	2	(D)	(D)	(D)	FF
8063, 9	Specialty hospitals	-	-	-	-	-
8063	Psychiatric hospitals	-	-	-	-	-
8069	Specialty hospitals, except psychiatric	-	-	-	-	-
807, 8, 9	Other health services	257	(D)	(D)	(D)	HH
807	Medical and dental laboratories	120	79 868	30 051	6 895	1 226
8071	Medical laboratories	49	60 220	20 954	4 752	764
8072	Dental laboratories	71	19 648	9 097	2 143	462
808	Home health care services	58	37 084	17 028	3 846	1 621
809	Miscellaneous health and allied services, n.e.c.	79	(D)	(D)	(D)	FF
8092	Kidney dialysis centers	1	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	43	16 219	7 874	1 905	398
8099	Health and allied services, n.e.c.	35	21 665	5 157	957	225
81	Legal services	1 445	504 555	176 121	36 239	6 516
823, 4, 9	Selected educational services	79	17 628	6 123	1 386	492
823	Libraries	3	45	12	3	4
824	Vocational schools	18	5 115	1 806	428	173
8243	Data processing schools	7	478	101	26	11
8244	Business and secretarial schools	5	3 906	1 525	373	137
8249	Vocational schools, n.e.c.	6	731	180	29	25
829	Schools and educational services, n.e.c.	58	12 468	4 305	955	315
83	Social services	610	84 056	37 016	9 177	4 289
835	Child day care services	398	34 266	16 358	4 072	2 548
832, 3, 6, 9	Other social services	212	49 790	20 658	5 105	1 741
832	Individual and family social services	103	12 783	4 236	1 030	327
833	Job training and vocational rehabilitation services	17	8 385	3 853	976	195
836	Residential care	72	25 261	11 901	2 934	1 169
839	Social services, n.e.c.	20	3 361	668	165	50
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 591	722 862	325 630	75 484	12 701
871	Engineering, architectural, and surveying services	359	233 605	110 792	23 756	3 359
8711	Engineering services	220	161 588	78 672	16 988	2 320
8712	Architectural services	102	64 801	28 553	6 102	873
8713	Surveying services	37	7 216	3 567	666	166
872	Accounting, auditing, and bookkeeping services	722	249 152	106 412	26 627	4 926
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	81	68 148	27 771	6 802	1 490
8731	Commercial physical and biological research	13	5 316	1 772	369	72
8731 pt.	Commercial physical research	4	(D)	(D)	(D)	BB
8731 pt.	Commercial medical and biological research	9	(D)	(D)	(D)	BB
8732	Commercial economic, sociological, and educational research	38	48 765	20 091	5 359	1 165
8734	Testing laboratories	30	14 067	5 908	1 074	253
874	Management and public relations services	429	171 957	80 655	18 299	2 926
8741	Management services	146	103 160	51 791	12 079	1 730
8742	Management consulting services	156	42 316	19 004	3 918	689
8743	Public relations services	27	4 296	1 464	374	54
8744	Facilities support management services	7	2 335	1 262	269	42
8748	Business consulting services, n.e.c.	93	19 850	7 134	1 659	411
89	Services, n.e.c.	70	22 863	8 587	1 901	369
8999 pt.	Scientific and related consulting services, except environmental	13	3 111	1 664	315	41
8999 pt.	Other services	57	19 752	6 923	1 586	328
8999 pt.	Environmental consulting	28	16 100	5 737	1 277	238
8999 pt.	Authors, composers, and other arts-related services	15	2 785	973	259	66
8999 pt.	Other services, n.e.c.	14	867	213	50	24

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	3 743	4 656 362	2 065 312	505 853	120 818
7032, 704	Camps and membership lodging	90	19 682	3 803	846	454
7032	Sporting and recreational camps	16	5 223	1 692	297	136
704	Organization hotels and lodging houses, on membership basis	74	14 459	2 111	549	318
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	281	102 577	33 513	7 003	3 223
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	33	13 889	4 311	1 143	687
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	14	6 363	1 680	454	258
7922 pt.	Producers of live theatrical productions	13	(D)	(D)	(D)	BB
7922 pt.	Producers of radio and television shows, except tape	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	—	—	—	—	—
7922 pt.	Other theatrical services	1	(D)	(D)	(D)	CC
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	19	7 526	2 631	689	429
7929 pt.	Dance groups and artists	2	(D)	(D)	(D)	BB
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	8	5 193	2 031	542	320
7929 pt.	Other music groups and artists	7	(D)	(D)	(D)	BB
7929 pt.	Other entertainers and entertainment groups	2	(D)	(D)	(D)	AA
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	165	64 452	22 643	4 426	1 929
7991 pt.	Gymnasiums and athletic clubs	1	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	164	(D)	(D)	(D)	GG
7999 pt.	Fairs	39	11 979	1 944	311	258
84	Museums, art galleries, and botanical and zoological gardens	44	12 257	4 615	1 123	349
841	Museums and art galleries	40	11 928	4 481	1 088	337
842	Arboreta and botanical or zoological gardens	4	329	134	35	12
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	487	3 513 768	1 626 502	401 329	83 066
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	19	38 246	12 451	3 124	630
8011 pt.	General medical clinics	18	(D)	(D)	(D)	FF
8021 pt.	Dental clinics	1	(D)	(D)	(D)	AA
805	Nursing and personal care facilities	186	354 147	189 775	45 962	16 479
8051	Skilled nursing care facilities	67	(D)	(D)	(D)	II
8052	Intermediate care facilities	115	202 876	108 949	26 406	9 834
8059	Nursing and personal care facilities, n.e.c.	4	(D)	(D)	(D)	EE
806	Hospitals	131	3 017 768	1 372 258	340 004	62 893
8062	General medical and surgical hospitals	123	2 846 264	1 234 789	304 826	58 593
8062 pt.	General medical and surgical hospitals, nongovernment	57	1 917 527	811 150	202 879	38 544
8062 pt.	General medical and surgical hospitals, government	66	928 737	423 639	101 947	20 049
8063, 9	Specialty hospitals	8	171 504	137 469	35 178	4 300
8063	Psychiatric hospitals	6	(D)	(D)	(D)	GG
8063 pt.	Psychiatric hospitals, nongovernment	—	—	—	—	—
8063 pt.	Psychiatric hospitals, government	6	(D)	(D)	(D)	GG
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	GG
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	—	—	—	—	—
8069 pt.	Specialty hospitals, except psychiatric; government	2	(D)	(D)	(D)	GG
808, 9	Other health services	151	103 607	52 018	12 239	3 064
808	Home health care services	44	39 437	20 686	4 735	1 397
809	Miscellaneous health and allied services, n.e.c.	107	64 170	31 332	7 504	1 667
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	92	44 492	23 714	5 719	1 283
8099	Health and allied services, n.e.c.	15	7 618	1 938	1 785	384
8111 pt.	Legal aid societies and similar legal services	14	4 790	2 821	665	131
823, 4, 9	Selected educational services	35	5 533	2 071	515	314
823	Libraries	10	981	209	55	26
824	Vocational schools	8	1 020	604	148	103
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	—	—	—	—	—
8249	Vocational schools, n.e.c.	8	1 020	604	148	103
829	Schools and educational services, n.e.c.	17	3 532	1 258	312	185
83	Social services	1 583	566 509	254 285	61 287	23 897
835	Child day care services	325	34 108	19 695	4 899	2 736
832, 3, 6, 9	Other social services	1 258	532 401	234 590	56 388	21 161
832	Individual and family social services	536	146 098	63 366	15 290	5 158
833	Job training and vocational rehabilitation services	98	72 597	33 693	8 065	5 343
836	Residential care	384	209 358	111 939	26 928	8 803
839	Social services, n.e.c.	240	104 348	25 592	6 105	1 857
861, 2, 4, 9	Selected membership organizations	1 193	344 737	107 110	26 251	8 617
861	Business associations	262	106 329	34 060	8 338	1 557
864	Civic, social, and fraternal associations	618	127 145	35 334	8 533	4 844
862, 9	Other membership organizations	313	111 263	37 716	9 380	2 216
862	Professional membership organizations	67	32 227	12 117	2 893	465
869	Membership organizations, n.e.c.	246	79 036	25 599	6 487	1 751

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	60	98 766	35 207	7 957	1 116
873	Research, development, and testing services -----	26	(D)	(D)	(D)	CC
8731	Commercial physical and biological research -----	1	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research -----	5	1 452	362	82	25
8733	Noncommercial research organizations -----	18	(D)	(D)	(D)	BB
8734	Testing laboratories -----	2	(D)	(D)	(D)	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	34	(D)	(D)	(D)	FF
8741	Management services -----	8	(D)	(D)	(D)	BB
8742	Management consulting services -----	4	(D)	(D)	(D)	AA
8743	Public relations services -----	3	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	19	(D)	(D)	(D)	FF

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total -----	433 833	47 443	17 839	9
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	625 639	30 571	8 595	20
7011	Hotels and motels -----	672 268	30 501	8 632	22
7011 pt.	Hotels -----	1 458 053	30 140	9 239	48
7011 pt.	Hotels, 25 guestrooms or more -----	1 977 250	30 390	9 368	65
7011 pt.	Hotels, less than 25 guestrooms -----	110 946	21 835	4 947	5
7011 pt.	Motels, motor hotels, and tourist courts -----	411 646	30 935	7 901	13
7011 pt.	Motels, tourist courts -----	336 417	31 276	7 771	11
7011 pt.	Motor hotels -----	875 107	30 158	8 199	29
702, 3	Other lodging places -----	155 830	33 988	6 811	5
702	Rooming and boarding houses -----	103 105	23 047	4 918	4
703	Camps and recreational vehicle parks -----	185 294	39 873	7 829	5
72	Personal services -----	174 272	34 945	11 266	5
721	Laundry, cleaning, and garment services -----	280 373	34 900	12 157	8
7211	Power laundries, family and commercial* -----	454 143	28 640	13 396	16
7213	Linen supply* -----	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and drycleaning -----	105 000	26 906	6 606	4
7216	Drycleaning plants, except rug cleaning* -----	199 383	25 533	9 761	8
7217	Carpet and upholstery cleaning -----	149 179	29 773	9 662	5
7218	Industrial laundriers* -----	2 251 000	52 692	18 354	43
7212, 9	Other laundry, cleaning, and garment services* -----	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners -----	83 818	28 813	6 625	3
7219	Laundry and garment services, n.e.c.* -----	(D)	(D)	(D)	(D)
722	Photographic studios, portrait -----	226 250	51 106	11 573	4
723, 4	Beauty and barber shops -----	98 496	25 565	10 455	4
723	Beauty shops -----	99 265	25 449	10 430	4
724	Barber shops -----	78 708	29 984	11 437	3
725	Shoe repair shops and shoeshine parlors -----	117 125	42 591	7 636	3
726	Funeral service and crematories -----	306 081	75 585	18 648	4
729	Miscellaneous personal services -----	128 287	18 415	5 432	7
7291	Tax return preparation services -----	93 094	10 575	4 013	9
7299	Miscellaneous personal services, n.e.c. -----	159 986	30 117	7 551	5
73	Business services -----	736 187	40 913	15 356	18
731	Advertising -----	758 519	59 225	23 470	13
7311	Advertising agencies -----	785 558	70 670	29 275	11
7312	Outdoor advertising services -----	614 267	73 127	22 698	8
7313	Radio, television, publishers' advertising representatives -----	281 818	33 333	11 699	8
7319	Advertising, n.e.c. -----	1 104 143	34 048	12 595	32
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	657 585	58 075	18 254	11
7322	Adjustment and collection services -----	569 089	42 611	18 087	13
7323	Credit reporting services -----	856 700	126 919	19 000	7
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	660 313	51 711	17 424	13
7331	Direct mail advertising services -----	3 235 857	49 241	17 048	66
7334	Photocopying and duplicating services -----	325 156	52 286	14 075	6
7335, 6	Commercial photography, art, and graphics -----	273 327	67 828	20 366	4
7335	Commercial photography -----	326 920	69 855	23 026	5
7336	Commercial art and graphic design -----	255 697	67 010	19 293	4
7338	Secretarial and court reporting services -----	185 745	41 571	18 195	4
734	Services to dwellings and other buildings -----	231 935	24 518	9 210	9
7342	Disinfecting and pest control services -----	246 468	56 924	19 904	4
7349	Building cleaning and maintenance services, n.e.c. -----	229 153	21 945	8 361	10

See footnotes at end of table.

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
73	Business services—Con.				
735	Miscellaneous equipment rental and leasing -----	848 179	141 787	22 072	6
7352	Medical equipment rental and leasing -----	673 952	107 627	21 783	6
7353	Heavy construction equipment rental and leasing -----	512 458	106 026	35 440	5
7359	Equipment rental and leasing, n.e.c. -----	946 108	155 538	20 528	6
736	Personnel supply services -----	1 079 011	14 427	10 627	75
7361	Employment agencies -----	282 357	48 923	22 938	6
7363	Help supply services -----	1 555 641	13 401	10 261	116
7363 pt.	Temporary help supply -----	1 195 813	12 401	9 116	96
7363 pt.	Help supply, except temporary -----	2 815 038	15 226	12 351	185
737	Computer programming, data processing, and other computer related services -----	1 769 688	79 373	27 462	22
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	1 016 216	81 533	33 715	12
7371	Computer programming services -----	457 431	71 125	32 637	6
7372	Prepackaged software -----	2 350 739	84 217	34 993	28
7373	Computer integrated systems -----	920 739	88 607	31 762	10
7374, 5, 6	Data processing services -----	4 001 111	70 058	23 173	57
7374, 5	Computer processing, information retrieval -----	(D)	(D)	(D)	(D)
7376	Computer facilities management services -----	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	1 094 938	152 914	39 402	7
7377	Computer rental and leasing -----	(D)	(D)	(D)	(D)
7378	Computer maintenance and repair -----	1 845 841	177 718	43 479	10
7379	Computer related services, n.e.c. -----	(D)	(D)	(D)	(D)
738	Miscellaneous business services -----	479 589	33 896	11 930	14
7381, 2	Detective agencies and protective services -----	508 785	18 220	10 570	28
7381	Detective, guard, and armored car services -----	427 346	15 214	9 606	28
7382	Security systems services -----	932 267	34 443	15 771	27
7383	News syndicates -----	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories* -----	554 484	52 009	15 573	11
7389	Business services, n.e.c. -----	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops -----	119 348	56 020	14 714	3
7389 pt.	Interior designing -----	209 576	68 475	8 950	3
7389 pt.	Telephone answering services -----	(D)	(D)	(D)	(D)
7389 pt.	Other business services -----	516 068	38 726	12 148	13
75	Automotive repair, services, and parking -----	308 842	72 975	16 459	4
751	Automotive rental and leasing, without drivers -----	1 206 333	127 944	22 138	9
7513	Truck rental and leasing, without drivers -----	1 681 347	134 007	23 299	13
7514, 5	Passenger car rental and leasing -----	540 979	106 385	17 862	5
7514	Passenger car rental -----	587 538	102 295	17 897	6
7515	Passenger car leasing -----	314 000	167 467	17 333	2
7519	Utility trailer and recreational vehicle rental -----	117 750	58 875	13 375	2
752	Automobile parking -----	134 163	36 283	11 553	4
753	Automotive repair shops -----	256 558	73 717	17 280	3
7532	Top, body, and upholstery repair shops and paint shops -----	260 405	72 426	17 791	4
7532 pt.	Top and body repair shops -----	267 502	72 151	17 786	4
7532 pt.	Paint shops -----	104 261	92 231	18 154	1
7538	General automotive repair shops -----	225 014	73 274	15 963	3
7538 pt.	General automotive repair shops, except diesel -----	204 107	72 390	15 678	3
7538 pt.	Diesel repair shops -----	366 350	76 803	17 105	5
7533, 4, 6, 7, 9	Other automotive repair shops -----	332 898	76 463	18 972	4
7533	Automotive exhaust system repair shops -----	348 253	87 340	21 470	4
7534	Tire retreading and repair shops -----	754 542	109 090	17 253	7
7536	Automotive glass replacement shops -----	362 468	70 397	18 665	5
7537	Automotive transmission repair shops -----	252 192	62 448	19 452	4
7539	Automotive repair shops, n.e.c. -----	240 228	63 692	17 450	4
7539 pt.	Radiator repair -----	222 939	68 757	16 075	3
7539 pt.	Brake, front end, and wheel alignment -----	312 833	65 860	18 263	5
7539 pt.	Automotive electrical and fuel system services -----	199 500	57 000	19 988	4
7539 pt.	Other automotive repair shops, n.e.c. -----	222 545	58 286	13 667	4
754	Automotive services, except repair -----	225 928	35 385	10 234	6
7542	Carwashes -----	194 087	28 878	7 992	7
7549	Automotive services, except repair and carwashes -----	284 817	49 418	15 069	6
76	Miscellaneous repair services -----	303 338	68 551	17 843	4
762	Electrical repair shops -----	358 262	58 249	17 135	6
7622	Radio and television repair shops -----	274 273	63 650	16 937	4
7623, 9	Other electrical and electronic repair shops -----	388 854	57 007	17 181	7
7623	Refrigeration and air-conditioning service and repair shops -----	408 885	123 616	19 581	3
7629	Electrical and electronic repair shops, n.e.c. -----	384 688	50 939	16 962	8
763	Watch, clock, and jewelry repair -----	148 200	59 280	16 840	3
764	Reupholstery and furniture repair -----	97 329	36 801	10 478	3
769	Miscellaneous repair and related services -----	312 723	76 179	18 775	4
7692	Welding repair -----	231 477	69 631	18 298	3
7694	Armature rewinding shops -----	663 233	75 050	23 087	9
7699	Repair shops and related services, n.e.c. -----	299 951	77 735	17 975	4
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	432 982	42 606	8 966	10
781, 2	Motion picture production, distribution, and services -----	1 209 103	128 139	26 185	9
783	Motion picture theaters -----	415 543	39 150	5 538	11
7832	Motion picture theaters, except drive-in -----	446 728	38 119	5 337	12
7833	Drive-in motion picture theaters -----	142 077	153 917	27 917	1
784	Video tape rental -----	168 918	29 833	6 360	6

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	77 935	23 279	6 565	3
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	99 765	45 838	11 649	2
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	65 138	16 145	4 957	4
793	Bowling centers -----	251 559	24 451	6 100	10
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	552 584	45 780	9 866	12
794	Commercial sports -----	1 960 405	88 725	11 013	22
7941	Professional sports clubs, managers, promoters -----	535 900	111 646	25 938	5
7948	Racing, including track operation -----	2 405 563	87 475	10 199	28
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	455 969	40 059	9 713	11
791	Dance studios, schools, and halls -----	99 105	19 313	4 238	5
7991	Physical fitness facilities -----	217 419	18 708	7 337	12
7992	Public golf courses -----	313 095	57 009	14 098	5
7993	Coin-operated amusement devices -----	582 847	112 379	15 951	5
7996	Amusement parks -----	1 249 308	128 897	38 659	10
7997	Membership sports and recreation clubs -----	214 364	29 308	8 818	7
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	829 235	39 619	9 207	21
7999 pt.	Concession operators of amusement devices and rides -----	769 750	96 219	5 750	8
7999 pt.	Carnivals, circuses, and fairs -----	165 667	48 097	6 742	3
7999 pt., 84	Other recreation and amusements, including museums -----	867 165	38 601	9 285	22
80	Health services -----	558 968	52 001	24 728	11
801	Offices and clinics of doctors of medicine -----	866 912	90 670	49 119	10
8011 pt.	Offices of doctors of medicine -----	861 114	91 290	49 849	9
8011 pt.	General medical clinics -----	983 328	80 995	37 743	12
802	Offices and clinics of dentists -----	278 826	55 649	20 345	5
803	Offices and clinics of doctors of osteopathy -----	401 477	74 720	33 064	5
804	Offices and clinics of other health practitioners -----	211 796	58 153	17 324	4
8041	Offices and clinics of chiropractors -----	152 897	50 401	12 769	3
8042	Offices and clinics of optometrists -----	292 719	65 752	17 998	4
8043	Offices and clinics of podiatrists -----	199 973	55 548	18 689	4
8049	Offices and clinics of health practitioners, n.e.c. -----	245 814	61 454	25 316	4
805	Nursing and personal care facilities -----	1 335 808	21 532	10 978	62
8051	Skilled nursing care facilities -----	1 527 119	22 228	11 151	69
8052	Intermediate care facilities -----	1 173 825	20 413	10 713	58
8059	Nursing and personal care facilities, n.e.c. -----	1 093 467	25 156	11 713	43
806	Hospitals -----	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals -----	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals -----	-	-	-	-
807, 8, 9	Other health services -----	(D)	(D)	(D)	(D)
807	Medical and dental laboratories -----	665 567	65 145	24 511	10
8071	Medical laboratories -----	1 228 980	78 822	27 427	16
8072	Dental laboratories -----	276 732	42 528	19 690	7
808	Home health care services -----	639 379	22 877	10 505	28
809	Miscellaneous health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers -----	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c. -----	377 186	40 751	19 784	9
8099	Health and allied services, n.e.c. -----	619 000	96 289	22 920	6
81	Legal services -----	349 173	77 433	27 029	5
823, 4, 9	Selected educational services -----	223 139	35 829	12 445	6
823	Libraries -----	15 000	11 250	3 000	1
824	Vocational schools -----	284 167	29 566	10 439	10
829	Schools and educational services, n.e.c. -----	214 966	39 581	13 667	5
83	Social services -----	137 797	19 598	8 630	7
835	Child day care services -----	86 095	13 448	6 420	6
832, 3, 6, 9	Other social services -----	234 858	28 599	11 866	8
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	454 344	56 914	25 638	8
871	Engineering, architectural, and surveying services -----	650 710	69 546	32 984	9
8711	Engineering services -----	734 491	69 650	33 910	11
8712	Architectural services -----	635 304	74 228	32 707	9
8713	Surveying services -----	195 027	43 470	21 488	4
872	Accounting, auditing, and bookkeeping services -----	345 086	50 579	21 602	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	841 333	45 737	18 638	18
8731	Commercial physical and biological research -----	408 923	73 833	24 611	6
8732	Commercial economic, sociological, and educational research -----	1 283 289	41 858	17 245	31
8734	Testing laboratories -----	468 900	55 601	23 352	8
874	Management and public relations services -----	400 832	58 769	27 565	7
8741	Management services -----	706 575	59 630	29 937	12
8742	Management consulting services -----	271 256	61 417	27 582	4
8743	Public relations services -----	159 111	79 556	27 111	2
8744	Facilities support management services -----	333 571	55 595	30 048	6
8748	Business consulting services, n.e.c. -----	213 441	48 297	17 358	4
89	Services, n.e.c. -----	326 614	61 959	23 271	5

¹Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	1 244 019	38 540	1 185 000	36 712	17 094	32
7032, 704	Camps and membership lodging	218 689	43 352	203 878	40 416	8 377	5
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	365 043	31 827	352 043	30 693	10 398	11
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	7 215 129	42 301	6 902 283	40 467	19 581	171
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists	2 012 947	60 708	2 379 789	71 771	19 763	33
	Nursing and personal care facilities	1 904 016	21 491	1 860 462	20 999	11 516	89
806	Hospitals	23 036 397	47 983	21 912 557	45 642	21 819	480
8062	General medical and surgical hospitals	23 140 358	48 577	21 968 236	46 116	21 074	476
8063, 9	Specialty hospitals	21 438 000	39 885	21 056 500	39 175	31 970	538
808, 9	Other health services	686 139	33 814	659 636	32 508	16 977	20
8111 pt.	Legal aid societies and similar legal services	342 143	36 565	314 357	33 595	21 534	9
823, 4, 9	Selected educational services	158 086	17 621	135 057	15 054	6 596	9
83	Social services	357 870	23 706	337 822	22 378	10 641	15
835	Child day care services	104 948	12 466	103 711	12 319	7 198	8
832, 3, 6, 9	Other social services	423 212	25 160	398 304	23 679	11 086	17
832	Individual and family social services	272 571	28 325	268 271	27 878	12 285	10
833	Job training and vocational rehabilitation services	740 786	13 587	695 276	12 753	6 306	55
836	Residential care	545 203	23 783	528 578	23 057	12 716	23
839	Social services, n.e.c.	434 783	56 192	359 013	46 399	13 781	8
861, 2, 4, 9	Selected membership organizations	288 966	40 007	268 341	37 151	12 430	7
861	Business associations	405 836	68 291	386 344	65 011	21 875	6
864	Civic, social, and fraternal associations	205 736	26 248	179 526	22 904	7 294	8
862, 9	Other membership organizations	355 473	50 209	344 927	48 719	17 020	7
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1 646 100	88 500	1 545 617	83 098	31 547	19
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	17 774	16 387	7 710 939	5 120 964	50.6	2 899 453	1 828 700	58.6	162 530	131 041
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	587	518	367 250	262 002	40.2	103 256	68 330	51.1	12 013	10 513
7011	Hotels and motels	534	479	358 991	253 951	41.4	101 601	66 969	51.7	11 770	10 360
7011 pt.	Hotels	133	158	193 921	145 323	33.4	59 441	40 054	48.4	6 434	6 297
7011 pt.	Hotels, 25 guestrooms or more	96	107	189 816	141 506	34.1	58 511	39 345	48.7	6 246	6 127
7011 pt.	Hotels, less than 25 guestrooms	37	51	4 105	3 817	7.5	930	709	31.2	188	170
7011 pt.	Motels, motor hotels, and tourist courts	401	321	165 070	108 628	52.0	42 160	26 915	56.6	5 336	4 063
7011 pt.	Motels, tourist courts	345	278	116 064	77 214	50.3	28 837	18 496	55.9	3 711	2 766
7011 pt.	Motor hotels	56	43	49 006	31 414	56.0	13 323	8 419	58.2	1 625	1 297
702, 3	Other lodging places	53	39	8 259	8 051	2.6	1 655	1 361	21.6	243	153
702	Rooming and boarding houses	19	16	1 959	1 739	12.7	418	457	-8.5	85	78
703	Camps and recreational vehicle parks	34	23	6 300	6 312	-2	1 237	904	36.8	158	75

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
75	Automotive repair, services, and parking ----	2 033	1 751	627 875	423 623	48.2	141 617	97 727	44.9	8 604	6 900
751	Automotive rental and leasing, without drivers -----	126	124	151 998	125 459	21.2	26 300	23 008	14.3	1 188	1 155
7513	Truck rental and leasing, without drivers ----	75	81	126 101	103 913	21.4	21 924	19 483	12.5	941	918
7514, 5	Passenger car rental and leasing -----	47	40	25 426	21 065	20.7	4 269	3 411	25.2	239	231
7519	Utility trailer and recreational vehicle rental -----	4	3	471	291	61.9	107	63	69.8	8	4
752	Automobile parking -----	43	48	5 769	10 622	-45.7	1 837	1 788	2.7	159	215
753	Automotive repair shops -----	1 599	1 392	410 237	254 975	60.9	96 164	63 837	50.6	5 565	4 591
7532	Top, body, and upholstery repair shops and paint shops -----	529	460	137 754	79 915	72.4	33 839	22 510	50.3	1 902	1 596
7532 pt.	Top and body repair shops -----	506	446	135 356	77 904	73.7	33 367	21 845	52.7	1 876	1 535
7532 pt.	Paint shops -----	23	14	2 398	2 011	19.2	472	665	-29.0	26	61
7538	General automotive repair shops -----	776	654	174 611	105 199	66.0	38 041	23 773	60.0	2 383	1 815
7538 pt.	General automotive repair shops, except diesel -----	676	583	137 976	82 470	67.3	29 882	18 379	62.6	1 906	1 480
7538 pt.	Diesel repair shops -----	100	71	36 635	22 729	61.2	8 159	5 394	51.3	477	335
7533, 4, 6, 7, 9	Other automotive repair shops -----	294	278	97 872	69 861	40.1	24 284	17 554	38.3	1 280	1 180
7533	Automotive exhaust system repair shops -----	79	77	27 512	19 497	41.1	6 763	4 969	36.1	315	301
7534	Tire retreading and repair shops -----	24	20	18 109	12 912	40.2	2 864	2 137	34.0	166	137
7536	Automotive glass replacement shops ----	47	39	17 036	10 647	60.0	4 517	2 468	83.0	242	176
7537	Automotive transmission repair shops -----	52	42	13 114	9 500	38.0	4 085	3 141	30.1	210	216
7539	Automotive repair shops, n.e.c. -----	92	100	22 101	17 305	27.7	6 055	4 839	25.1	347	350
7539 pt.	Radiator repair -----	33	43	7 357	6 460	13.9	1 720	1 680	2.4	107	134
7539 pt.	Brake, front end, and wheel alignment -----	24	23	7 508	4 804	56.3	2 082	1 550	34.3	114	87
7539 pt.	Automotive electrical and fuel system services -----	24	25	4 788	3 623	32.2	1 679	929	80.7	84	79
7539 pt.	Other automotive repair shops, n.e.c. ----	11	9	2 448	2 418	1.2	574	680	-15.6	42	50
754	Automotive services, except repair -----	265	187	59 871	32 567	83.8	17 316	9 094	90.4	1 692	939
7542	Carwashes -----	172	122	33 383	17 658	89.1	9 239	4 716	95.9	1 156	615
7549	Automotive services, except repair and carwashes -----	93	65	26 488	14 909	77.7	8 077	4 378	84.5	536	324
76	Miscellaneous repair services -----	920	774	279 071	158 256	76.3	72 638	42 288	71.8	4 071	2 845
762	Electrical repair shops -----	206	183	73 802	47 296	56.0	21 710	12 075	79.8	1 267	793
7622	Radio and television repair shops -----	55	66	15 085	10 190	48.0	4 014	2 364	69.8	237	194
7623, 9	Other electrical and electronic repair shops -----	151	117	58 717	37 106	58.2	17 696	9 711	82.2	1 030	599
7623	Refrigeration and air-conditioning service and repair shops -----	26	26	10 631	10 040	5.9	1 684	1 803	-6.6	86	129
7629	Electrical and electronic repair shops, n.e.c. -----	125	91	48 086	27 066	77.7	16 012	7 908	102.5	944	470
763	Watch, clock, and jewelry repair -----	10	13	1 482	1 421	4.3	421	313	34.5	25	29
764	Reupholstery and furniture repair -----	76	67	7 397	5 416	36.6	2 106	1 703	23.7	201	179
769	Miscellaneous repair and related services ----	628	511	196 390	104 123	88.6	48 401	28 197	71.7	2 578	1 844
7692	Welding repair -----	111	124	25 694	14 700	74.8	6 752	3 814	77.0	369	325
7694	Armature rewinding shops -----	43	50	28 519	17 215	65.7	8 773	6 025	45.6	380	312
7699	Repair shops and related services, n.e.c. ----	474	337	142 177	75 893	87.3	32 876	20 028	64.2	1 829	1 263
78, 79, 84	Amusement and recreation services, including motion pictures and museums ----	1 262	1 224	546 423	296 699	84.2	114 986	63 561	80.9	12 825	9 237
781, 2	Motion picture production, distribution, and services -----	39	32	47 155	52 551	-10.3	9 636	7 255	32.8	368	462
783	Motion picture theaters -----	127	150	52 774	35 657	48.0	7 465	6 157	21.2	1 348	1 314
7832	Motion picture theaters, except drive-in ----	114	128	50 927	33 977	49.9	7 130	5 694	25.2	1 336	1 291
7833	Drive-in motion picture theaters -----	13	22	1 847	1 680	9.9	335	463	-27.6	12	23
784	Video tape rental -----	219	185	36 993	23 032	60.6	7 887	5 456	44.6	1 240	877
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	46	33	3 585	1 982	80.9	1 011	900	12.3	154	145
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	17	6	1 696	1 138	49.0	431	629	-31.5	37	50
7929	Bands, orchestras, actors, and other entertainers and entertainment groups ----	29	27	1 889	844	123.8	580	271	114.0	117	95
793	Bowling centers -----	177	202	44 526	41 476	7.4	11 108	10 667	4.1	1 821	1 973
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums ----	654	622	361 390	142 001	154.5	77 879	33 126	135.1	7 894	4 466
794	Commercial sports -----	42	28	82 337	37 694	118.4	10 220	7 590	34.7	928	903
7941	Professional sports clubs, managers, promoters -----	10	7	5 359	(D)	(D)	1 245	(D)	(D)	48	BB
7948	Racing, including track operation -----	32	21	76 978	(D)	(D)	8 975	(D)	(D)	880	FF
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	612	594	279 053	104 307	167.5	67 659	25 536	165.0	6 966	3 563
791	Dance studios, schools, and halls -----	76	59	7 532	5 112	47.3	1 653	1 019	62.2	390	350
7991	Physical fitness facilities -----	74	110	16 089	12 376	30.0	6 310	3 501	80.2	860	653
7992	Public golf courses -----	63	42	19 725	7 803	152.8	4 878	1 844	164.5	346	187
7993	Coin-operated amusement devices -----	59	48	34 388	14 833	131.8	4 881	2 909	67.8	306	231
7996	Amusement parks -----	13	11	16 241	10 790	50.5	4 871	2 626	85.5	126	115
7997	Membership sports and recreation clubs ----	140	142	30 011	25 779	16.4	9 030	7 641	18.2	1 024	1 012
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	187	182	155 067	27 614	461.6	36 036	5 996	501.0	3 914	1 015

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
80	Health services	4 184	4 130	2 338 724	1 567 972	49.2	1 112 126	714 052	55.7	44 975	40 381
801	Offices and clinics of doctors of medicine ---	1 349	1 459	1 169 464	778 223	50.3	633 540	399 113	58.7	12 898	11 006
8011 pt.	Offices of doctors of medicine	1 285	1 425	1 106 531	764 071	44.8	604 214	392 777	53.8	12 121	10 635
8011 pt.	General medical clinics	64	34	62 933	16 652	277.9	29 326	6 722	336.3	777	401
802	Offices and clinics of dentists	1 149	1 171	320 371	217 676	47.2	117 128	79 277	47.7	5 757	5 063
803	Offices and clinics of doctors of osteopathy --	193	186	77 485	(D)	(D)	34 287	(D)	(D)	1 037	FF
804	Offices and clinics of other health practitioners	947	781	200 571	125 773	59.5	59 752	34 186	74.8	3 449	2 516
8041	Offices and clinics of chiropractors	446	350	68 192	41 572	64.0	17 276	9 867	75.1	1 353	879
8042	Offices and clinics of optometrists	270	273	79 034	57 839	36.6	21 633	14 077	53.7	1 202	995
8043	Offices and clinics of podiatrists	75	66	14 998	9 576	56.6	5 046	3 075	64.1	270	199
8049	Offices and clinics of health practitioners, n.e.c.	156	92	38 347	16 786	128.4	15 797	7 167	120.4	624	443
805	Nursing and personal care facilities	287	306	383 377	295 688	29.7	195 463	137 917	41.7	17 805	18 111
8051	Skilled nursing care facilities	135	188	206 161	193 771	6.4	103 426	88 674	16.6	9 275	11 827
8052	Intermediate care facilities	137	91	160 814	86 524	85.9	84 400	41 964	101.1	7 878	5 399
8059	Nursing and personal care facilities, n.e.c. -	15	27	16 402	15 393	6.6	7 637	7 279	4.9	652	885
806	Hospitals	2	3	(D)	(D)	(D)	(D)	(D)	(D)	FF	EE
807, 8, 9	Other health services	257	224	(D)	83 969	(D)	(D)	35 155	(D)	HH	2 400
807	Medical and dental laboratories	120	116	79 868	54 053	47.8	30 051	23 083	30.2	1 226	1 150
8071	Medical laboratories	49	48	60 220	38 145	57.9	20 954	15 510	35.1	764	726
8072	Dental laboratories	71	68	19 648	15 908	23.5	9 097	7 573	20.1	462	424
808	Home health care services	58	37	37 084	8 318	345.8	17 028	4 792	255.3	1 621	789
809	Miscellaneous health and allied services, n.e.c.	79	71	(D)	21 598	(D)	(D)	7 280	(D)	FF	461
8092	Kidney dialysis centers	1	1	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8093	Specialty outpatient facilities, n.e.c.	43	39	16 219	12 632	28.4	7 874	4 357	80.7	398	254
8099	Health and allied services, n.e.c.	35	31	21 665	(D)	(D)	5 157	(D)	(D)	225	CC
81	Legal services	1 445	1 436	504 555	382 055	32.1	176 121	121 277	45.2	6 516	6 098
823, 4, 9	Selected educational services	79	72	17 628	17 945	-1.8	6 123	5 944	3.0	492	421
823	Libraries	3	5	45	56	-19.6	12	16	-25.0	4	6
824	Vocational schools	18	15	5 115	7 899	-35.2	1 806	3 217	-43.9	173	210
829	Schools and educational services, n.e.c.	58	52	12 468	9 990	24.8	4 305	2 711	58.8	315	205
83	Social services	610	490	84 056	46 518	80.7	37 016	20 012	85.0	4 289	3 189
835	Child day care services	398	344	34 266	19 523	75.5	16 358	9 029	81.2	2 548	1 819
832, 3, 6, 9	Other social services	212	146	49 790	26 995	84.4	20 658	10 983	88.1	1 741	1 370
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 591	1 410	722 862	538 008	34.4	325 630	215 932	50.8	12 701	10 662
871	Engineering, architectural, and surveying services	359	329	233 605	170 845	36.7	110 792	81 374	36.2	3 359	3 400
8711	Engineering services	220	196	161 588	119 764	34.9	78 672	59 558	32.1	2 320	2 557
8712	Architectural services	102	92	64 801	45 421	42.7	28 553	19 336	47.7	873	695
8713	Surveying services	37	41	7 216	5 660	27.5	3 567	2 480	43.8	166	148
872	Accounting, auditing, and bookkeeping services	722	684	249 152	176 393	41.2	106 412	67 932	56.6	4 926	3 892
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	81	58	68 148	101 599	-32.9	27 771	29 165	-4.8	1 490	1 694
8731	Commercial physical and biological research	13	10	5 316	4 319	23.1	1 772	1 796	-1.3	72	60
8732	Commercial economic, sociological, and educational research	38	29	48 765	90 936	-46.4	20 091	24 944	-19.5	1 165	1 421
8734	Testing laboratories	30	19	14 067	6 344	121.7	5 908	2 425	143.6	1 263	213
874	Management and public relations services ---	429	339	171 957	89 171	92.8	80 655	37 461	115.3	2 926	1 676
8741	Management services	146	121	103 160	49 467	108.5	51 791	22 229	133.0	1 730	813
8742	Management consulting services	156	152	42 316	26 234	61.3	19 004	9 773	94.5	689	578
8743	Public relations services	27	19	4 296	(D)	(D)	1 464	(D)	(D)	54	BB
8744	Facilities support management services ---	7	2	2 335	(D)	(D)	1 262	(D)	(D)	42	AA
8748	Business consulting services, n.e.c.	93	45	19 850	10 137	95.8	7 134	3 865	84.6	411	217
89	Services, n.e.c.	70	104	22 863	10 194	124.3	8 587	3 419	151.2	369	221

Table 3b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total -----	3 743	3 122	4 435 454	2 749 581	61.3	2 065 312	1 300 619	58.8	120 818	95 119
7032, 704	Camps and membership lodging -----	90	106	18 349	(D)	(D)	3 803	(D)	(D)	454	EE
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	281	257	98 924	65 591	50.8	33 513	22 484	49.1	3 223	2 845
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	33	22	13 242	8 413	57.4	4 311	2 638	63.4	687	609
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	165	155	62 104	41 993	47.9	22 643	15 947	42.0	1 929	1 652
7999 pt. 84	Fairs -----	39	39	11 865	6 992	69.7	1 944	1 153	68.6	258	262
	Museums, art galleries, and botanical and zoological gardens -----	44	41	11 713	8 193	43.0	4 615	2 746	68.1	349	322
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	487	399	3 361 412	2 112 449	59.1	1 626 502	1 049 112	55.0	83 066	66 894
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	19	11	45 216	13 148	243.9	12 451	5 676	119.4	630	1403
805	Nursing and personal care facilities -----	186	133	346 046	183 169	88.9	189 775	101 418	87.1	16 479	11 427
806	Hospitals -----	131	134	2 870 545	1 876 442	53.0	1 372 258	918 833	49.3	62 893	53 362
808, 9	Other health services -----	151	121	99 605	47 333	110.4	52 018	25 889	100.9	3 064	1 926
808	Home health care services -----	44	22	38 819	9 436	311.4	20 686	6 287	229.0	1 397	657
809	Miscellaneous health and allied services, n.e.c. -----	107	99	60 786	37 897	60.4	31 332	19 602	59.8	1 667	1 269
8111 pt.	Legal aid societies and similar legal services -----	14	16	4 401	3 634	21.1	2 821	2 170	30.0	131	115
823, 4, 9	Selected educational services -----	35	21	4 727	(D)	(D)	2 071	(D)	(D)	314	BB
83	Social services -----	1 583	1 179	534 773	295 401	81.0	254 285	133 854	90.0	23 897	16 702
835	Child day care services -----	325	265	33 706	17 990	87.4	19 695	10 558	86.5	2 736	1 911
832, 3, 6, 9	Other social services -----	1 258	914	501 067	277 411	80.6	234 590	123 296	90.3	21 161	14 791
861, 2, 4, 9	Selected membership organizations -----	1 193	1 122	320 131	208 961	53.2	107 110	69 929	53.2	8 617	7 217
861	Business associations -----	262	220	101 222	74 051	36.7	34 060	23 953	42.2	1 557	1 336
864	Civic, social, and fraternal associations -----	618	599	110 947	72 823	52.4	35 334	26 215	34.8	4 844	4 229
862, 9	Other membership organizations -----	313	303	107 962	62 087	73.9	37 716	19 761	90.9	2 216	1 652
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	60	22	92 737	(D)	(D)	35 207	(D)	(D)	1 116	FF
873	Research, development, and testing services -----	26	13	(D)	2 368	(D)	(D)	863	(D)	CC	55
8731	Commercial physical and biological research -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
8732	Commercial economic, sociological, and educational research -----	5	2	1 315	(D)	(D)	362	(D)	(D)	25	AA
8733	Noncommercial research organizations -----	18	9	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8734	Testing laboratories -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	34	9	(D)	(D)	(D)	(D)	(D)	(D)	FF	FF

Places With 2,500 Inhabitants or More: 1992 —Con.

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.														
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
--	--	--	--	2	(D)	--	--	--	--	--	--	--	1	
6	954	6	968	11	(D)	3	(D)	--	--	6	(D)	3	(D)	2
1	(D)	1	(D)	13	4 379	4	721	--	--	1	(D)	1	(D)	3
1	(D)	1	(D)	13	4 379	4	721	--	--	1	(D)	1	(D)	4
1	(D)	3	205	9	4 851	4	452	--	--	2	(D)	2	(D)	5
5	662	7	749	20	6 584	7	1 714	--	--	6	(D)	8	2 515	6
1	(D)	3	(D)	17	5 248	2	(D)	--	--	--	--	5	(D)	7
2	(D)	4	(D)	3	1 336	5	(D)	--	--	4	(D)	5	(D)	8
9	1 908	26	5 284	86	45 110	22	6 521	--	--	2	(D)	3	(D)	9
8	(D)	17	3 684	74	40 475	22	6 521	--	--	7	(D)	16	7 530	10
--	--	4	646	7	1 954	--	--	--	--	3	(D)	13	7 087	11
1	(D)	5	954	5	2 681	--	--	--	--	1	(D)	1	(D)	12
7	(D)	21	6 983	30	14 569	7	1 508	--	--	3	(D)	2	(D)	13
3	(D)	5	1 210	20	11 634	5	(D)	--	--	4	(D)	12	3 402	14
4	610	16	5 773	10	2 935	2	(D)	--	--	1	(D)	9	(D)	15
27	8 289	39	37 716	117	114 341	33	12 328	3	(D)	3	(D)	3	(D)	16
17	4 627	30	36 014	102	109 797	29	11 679	3	(D)	10	(D)	42	26 227	17
3	(D)	3	800	8	2 497	2	(D)	--	--	1	(D)	38	(D)	18
7	(D)	6	902	7	2 047	2	(D)	--	--	3	(D)	2	(D)	19
2	(D)	4	657	24	7 418	7	2 574	--	--	2	(D)	6	1 318	20
1	(D)	4	657	19	5 881	6	(D)	--	--	1	(D)	5	(D)	21
1	(D)	--	--	5	1 537	1	(D)	--	--	1	(D)	1	(D)	22
9	1 522	14	1 146	33	10 230	14	1 528	--	--	4	(D)	12	2 166	23
2	(D)	4	540	21	7 482	5	553	--	--	2	(D)	5	621	24
7	(D)	10	606	12	2 748	9	975	--	--	2	(D)	7	1 545	25
5	2 318	6	845	28	12 446	10	1 658	2	(D)	7	636	7	1 324	26
5	2 318	4	(D)	25	(D)	9	(D)	2	(D)	3	63	6	(D)	27
--	--	2	(D)	3	(D)	1	(D)	--	--	4	573	1	(D)	28
8	1 536	6	576	9	3 957	9	2 265	--	--	5	95	3	492	29
5	(D)	4	(D)	9	3 957	8	(D)	--	--	3	(D)	2	(D)	30
3	(D)	2	(D)	--	--	1	(D)	--	--	2	(D)	1	(D)	31
6	953	2	(D)	8	4 299	3	(D)	--	--	5	384	7	455	32
--	--	1	(D)	1	(D)	--	--	--	--	--	--	1	(D)	33
6	953	1	(D)	7	(D)	3	(D)	--	--	5	384	6	(D)	34
2	(D)	5	515	10	4 438	6	1 884	--	--	4	(D)	5	535	35
--	--	4	(D)	10	4 438	6	1 884	--	--	3	(D)	5	535	36
2	(D)	1	(D)	--	--	--	--	--	--	1	(D)	--	--	37
1	(D)	3	459	19	6 333	6	1 346	--	--	2	(D)	5	(D)	38
2	(D)	6	1 622	10	2 714	8	814	--	--	2	(D)	1	(D)	39
7	1 400	7	1 402	26	13 115	8	1 411	2	(D)	2	(D)	8	1 612	40
4	370	5	(D)	22	12 483	7	(D)	--	--	1	(D)	6	(D)	41
3	1 030	2	(D)	4	632	1	(D)	2	(D)	1	(D)	2	(D)	42
2	(D)	5	338	14	7 204	7	780	--	--	3	(D)	4	(D)	43
--	--	--	--	--	--	--	--	--	--	--	--	--	--	44
1	(D)	2	(D)	6	2 372	4	456	--	--	--	--	1	(D)	45
1	(D)	3	(D)	8	4 832	3	324	--	--	3	(D)	3	(D)	46
13	1 976	15	1 464	19	7 375	13	2 675	--	--	2	(D)	13	2 546	47
2	(D)	2	(D)	6	(D)	6	1 411	--	--	1	(D)	5	403	48
3	(D)	8	934	10	5 974	5	(D)	--	--	--	--	3	(D)	49
8	1 314	5	(D)	3	(D)	2	(D)	--	--	1	(D)	5	(D)	50
2	(D)	5	324	13	6 582	5	516	--	--	2	(D)	1	(D)	51
--	--	2	(D)	6	2 772	3	(D)	--	--	--	--	2	(D)	52
2	(D)	3	(D)	7	3 810	2	(D)	--	--	2	(D)	1	(D)	53
8	6 590	5	763	25	11 578	13	2 188	--	--	6	543	6	1 685	54
6	(D)	2	(D)	18	8 605	10	1 766	--	--	4	(D)	4	(D)	55
2	(D)	3	(D)	7	2 973	3	422	--	--	2	(D)	4	(D)	56
--	--	5	733	9	4 300	5	619	--	--	1	(D)	2	(D)	57
--	--	4	(D)	8	(D)	5	619	--	--	--	--	2	(D)	58
--	--	1	(D)	1	(D)	--	--	--	--	1	(D)	--	--	59
4	882	5	904	11	5 308	3	(D)	--	--	7	658	4	492	60
3	(D)	2	(D)	11	5 308	3	(D)	--	--	6	(D)	3	(D)	61
1	(D)	3	(D)	--	--	--	--	--	--	1	(D)	1	(D)	62
2	(D)	4	529	11	4 674	6	652	--	--	1	(D)	4	(D)	63
4	601	8	2 292	21	6 607	9	1 868	--	--	3	(D)	1	(D)	64
6	1 645	8	1 309	24	11 080	12	1 738	--	--	6	(D)	4	(D)	65
2	(D)	5	745	17	8 433	8	1 175	--	--	3	202	2	(D)	66
4	(D)	3	564	7	2 647	4	563	--	--	3	(D)	2	(D)	67
12	2 630	14	2 075	33	17 348	11	3 180	--	--	6	128	13	3 564	68
7	1 216	6	1 339	26	13 128	9	(D)	--	--	3	(D)	8	2 417	69
5	1 414	8	736	7	4 220	2	(D)	--	--	3	(D)	5	1 147	70
3	490	6	1 167	22	11 672	12	2 196	2	(D)	4	(D)	37	8 935	71
2	(D)	5	(D)	22	11 672	11	(D)	2	(D)	4	(D)	36	(D)	72
1	(D)	1	(D)	--	--	1	(D)	--	--	--	--	1	(D)	73
28	6 181	42	12 510	134	64 711	40	16 471	4	1 692	30	4 351	41	43 898	74
4	(D)	7	2 737	16	3 895	2	(D)	1	(D)	4	1 228	8	(D)	75
14	3 788	28	8 650	104	54 231	37	16 284	3	(D)	19	2 699	30	35 930	76
1	(D)	--	--	2	(D)	1	(D)	--	--	--	--	1	(D)	77
9	(D)	7	1 123	12	(D)	--	--	--	--	6	(D)	2	(D)	78

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

IOWA IA-23

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CEDAR RAPIDS						
	Total	1 009	661 613	266 819	59 549	16 117
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	21	34 432	10 227	2 285	1 009
7011	Hotels and motels	21	34 432	10 227	2 285	1 009
7011 pt.	Hotels	11	(D)	(D)	(D)	FF
7011 pt.	Motels, motor hotels, and tourist courts	10	(D)	(D)	(D)	EE
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	141	28 116	9 638	2 380	903
721	Laundry, cleaning, and garment services	26	6 527	2 446	602	214
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	5	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	10	2 670	993	230	90
7217	Carpet and upholstery cleaning	9	(D)	(D)	(D)	BB
7218	Industrial laundriers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	11	2 452	830	180	73
723, 4	Beauty and barber shops	75	10 776	4 692	1 088	409
723	Beauty shops	74	(D)	(D)	(D)	EE
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	AA
726	Funeral service and crematories	8	(D)	(D)	(D)	BB
729	Miscellaneous personal services	18	(D)	(D)	(D)	CC
73	Business services	180	247 920	95 484	23 412	8 651
731	Advertising	10	(D)	(D)	(D)	EE
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	17	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	39	15 913	7 147	1 600	648
735	Miscellaneous equipment rental and leasing	14	72 661	4 907	1 279	204
736	Personnel supply services	21	(D)	(D)	(D)	II
737	Computer programming, data processing, and other computer related services	40	(D)	(D)	(D)	FF
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	20	(D)	(D)	(D)	EE
7374, 5, 6	Data processing services	11	19 913	8 955	1 780	486
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	9	5 727	1 201	322	54
738	Miscellaneous business services	36	(D)	(D)	(D)	FF
75	Automotive repair, services, and parking	100	38 640	10 454	2 431	564
751	Automotive rental and leasing, without drivers	12	(D)	(D)	(D)	BB
752	Automobile parking	2	(D)	(D)	(D)	AA
753	Automotive repair shops	68	22 025	6 343	1 427	299
7532	Top, body, and upholstery repair shops and paint shops	16	8 412	2 595	598	108
7538	General automotive repair shops	31	6 201	1 827	395	103
7533, 4, 6, 7, 9	Other automotive repair shops	21	7 412	1 921	434	88
754	Automotive services, except repair	18	(D)	(D)	(D)	CC
76	Miscellaneous repair services	41	20 466	6 005	1 411	274
762	Electrical repair shops	11	4 511	1 565	377	74
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	9	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	3	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	6	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services	21	14 435	3 972	925	169
78, 79, 84	Amusement and recreation services, including motion pictures and museums	64	26 773	6 226	1 399	650
781, 2	Motion picture production, distribution, and services	7	(D)	(D)	(D)	BB
783	Motion picture theaters	5	(D)	(D)	(D)	BB
784	Video tape rental	12	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	7	(D)	(D)	(D)	CC
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	33	11 976	2 624	549	282
80	Health services	240	158 957	82 342	16 010	2 306
801	Offices and clinics of doctors of medicine	94	97 686	58 614	10 892	982
802	Offices and clinics of dentists	69	25 254	10 932	2 294	412
803	Offices and clinics of doctors of osteopathy	3	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	43	11 202	3 519	749	202
805	Nursing and personal care facilities	9	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	22	15 267	4 674	1 049	373
81	Legal services	88	45 458	19 725	3 608	553
823, 4, 9	Selected educational services	4	(D)	(D)	(D)	AA

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CEDAR RAPIDS—Con.						
83	Social services	31	(D)	(D)	(D)	CC
835	Child day care services	19	(D)	(D)	(D)	CC
832, 3, 6, 9	Other social services	12	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	95	55 366	24 209	6 014	946
871	Engineering, architectural, and surveying services	28	(D)	(D)	(D)	EE
872	Accounting, auditing, and bookkeeping services	32	16 838	7 130	1 789	289
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	7	(D)	(D)	(D)	CC
874	Management and public relations services	28	12 614	5 446	1 260	265
89	Services, n.e.c.	4	165	64	15	4
COUNCIL BLUFFS						
	Total	376	158 577	55 370	11 968	3 337
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	19	9 691	2 457	653	285
7011	Hotels and motels	18	(D)	(D)	(D)	EE
7011 pt.	Hotels	5	(D)	(D)	(D)	BB
7011 pt.	Motels, motor hotels, and tourist courts	13	(D)	(D)	(D)	CC
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
72	Personal services	46	7 820	3 036	767	304
721	Laundry, cleaning, and garment services	9	(D)	(D)	(D)	BB
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	4	272	81	18	11
7216	Drycleaning plants, except rug cleaning*	1	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	BB
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	4	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	25	3 832	1 768	424	143
723	Beauty shops	24	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	5	(D)	(D)	(D)	BB
729	Miscellaneous personal services	3	(D)	(D)	(D)	BB
73	Business services	50	18 240	5 232	1 174	436
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	CC
734	Services to dwellings and other buildings	15	(D)	(D)	(D)	BB
735	Miscellaneous equipment rental and leasing	4	1 546	277	68	18
736	Personnel supply services	5	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services	3	(D)	(D)	(D)	AA
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	1	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	15	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking	55	12 959	3 108	769	207
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	46	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops	13	(D)	(D)	(D)	BB
7538	General automotive repair shops	17	4 402	696	175	41
7533, 4, 6, 7, 9	Other automotive repair shops	16	(D)	(D)	(D)	BB
754	Automotive services, except repair	8	(D)	(D)	(D)	BB
76	Miscellaneous repair services	26	10 068	2 194	586	134
762	Electrical repair shops	4	(D)	(D)	(D)	AA
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	18	7 427	1 776	415	106

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
COUNCIL BLUFFS—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	25	26 392	5 145	1 178	617
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	BB
784	Video tape rental	5	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	3	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	14	(D)	(D)	(D)	EE
80	Health services	80	48 836	25 296	5 198	970
801	Offices and clinics of doctors of medicine	35	25 902	15 457	2 952	323
802	Offices and clinics of dentists	22	6 942	2 999	635	150
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	10	2 179	461	102	33
805	Nursing and personal care facilities	8	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	5	(D)	(D)	(D)	BB
81	Legal services	35	(D)	(D)	(D)	CC
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	11	1 074	457	97	57
835	Child day care services	9	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	2	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	27	(D)	(D)	(D)	CC
871	Engineering, architectural, and surveying services	5	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	12	2 426	968	292	67
873 ex. 87333	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	AA
874	Management and public relations services	9	(D)	(D)	(D)	AA
89	Services, n.e.c.	1	(D)	(D)	(D)	AA
DAVENPORT						
	Total	829	452 937	166 110	37 716	8 629
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	17	(D)	(D)	(D)	FF
7011	Hotels and motels	16	20 281	5 296	1 372	573
7011 pt.	Hotels	6	6 657	2 162	654	197
7011 pt.	Motels, motor hotels, and tourist courts	10	13 624	3 134	718	376
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
72	Personal services	106	22 883	8 862	2 044	755
721	Laundry, cleaning, and garment services	21	6 011	2 490	566	213
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	BB
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	5	453	89	15	11
7216	Drycleaning plants, except rug cleaning*	6	3 176	1 451	321	144
7217	Carpet and upholstery cleaning	5	408	115	23	11
7218	Industrial laundriers*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	8	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops	53	6 451	2 990	666	263
723	Beauty shops	47	(D)	(D)	(D)	CC
724	Barber shops	6	(D)	(D)	(D)	BB
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	BB
726	Funeral service and crematories	5	(D)	(D)	(D)	BB
729	Miscellaneous personal services	18	3 563	1 103	293	137
73	Business services	111	65 972	26 240	6 307	1 783
731	Advertising	9	3 435	1 343	401	56
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	1 895	746	168	42
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	675	221	53	14
734	Services to dwellings and other buildings	27	7 563	3 577	811	411
735	Miscellaneous equipment rental and leasing	16	7 944	1 882	499	85
736	Personnel supply services	7	6 058	4 582	1 041	348
737	Computer programming, data processing, and other computer related services	14	16 450	4 609	1 170	139
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	10	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	31	21 952	9 280	2 164	688

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DAVENPORT—Con.						
75	Automotive repair, services, and parking	85	36 208	7 959	1 858	471
751	Automotive rental and leasing, without drivers	8	11 627	1 669	357	78
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	68	22 026	5 325	1 248	278
7532	Top, body, and upholstery repair shops and paint shops	17	6 180	1 558	368	69
7538	General automotive repair shops	26	5 210	1 631	403	93
7533, 4, 6, 7, 9	Other automotive repair shops	25	10 636	2 136	477	116
754	Automotive services, except repair	9	2 555	965	253	115
76	Miscellaneous repair services	49	23 553	7 222	1 629	324
762	Electrical repair shops	19	(D)	(D)	(D)	CC
7622	Radio and television repair shops	8	3 490	1 141	273	57
7623, 9	Other electrical and electronic repair shops	11	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	6	363	111	22	11
769	Miscellaneous repair and related services	24	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	43	61 751	17 133	5 459	1 379
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	AA
783	Motion picture theaters	1	(D)	(D)	(D)	BB
784	Video tape rental	6	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	(D)	(D)	(D)	AA
793	Bowling centers	4	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	26	54 842	15 798	5 180	1 219
80	Health services	253	152 866	67 948	13 564	2 363
801	Offices and clinics of doctors of medicine	88	62 697	34 549	6 147	643
802	Offices and clinics of dentists	58	16 211	6 551	1 417	284
803	Offices and clinics of doctors of osteopathy	31	10 335	3 905	873	156
804	Offices and clinics of other health practitioners	46	9 909	3 150	699	175
805	Nursing and personal care facilities	5	(D)	(D)	(D)	EE
806	Hospitals	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services	24	(D)	(D)	(D)	EE
81	Legal services	69	28 498	7 520	1 439	270
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA
83	Social services	15	(D)	(D)	(D)	BB
835	Child day care services	10	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	5	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	74	33 218	14 982	3 353	532
871	Engineering, architectural, and surveying services	16	6 162	2 515	533	90
872	Accounting, auditing, and bookkeeping services	34	17 027	7 045	1 858	287
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	5	3 308	2 379	257	56
874	Management and public relations services	19	6 721	3 043	705	99
89	Services, n.e.c.	4	(D)	(D)	(D)	BB
DES MOINES						
	Total	1 846	1 378 489	569 861	126 917	22 311
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	34	61 537	17 673	4 303	1 830
7011	Hotels and motels	31	61 322	17 608	4 295	1 822
7011 pt.	Hotels	14	51 751	15 200	3 712	1 540
7011 pt.	Motels, motor hotels, and tourist courts	17	9 571	2 408	583	282
702, 3	Other lodging places	3	215	65	8	8
72	Personal services	212	63 507	20 878	4 938	1 471
721	Laundry, cleaning, and garment services	61	29 549	9 842	2 398	662
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	BB
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	17	2 470	546	144	89
7216	Drycleaning plants, except rug cleaning*	24	6 450	2 798	654	232
7217	Carpet and upholstery cleaning	6	1 387	325	75	18
7218	Industrial launderers*	4	17 648	5 486	1 360	265
7212, 9	Other laundry, cleaning, and garment services*	7	(D)	(D)	(D)	AA
722	Photographic studios, portrait	18	11 280	2 924	684	157
723, 4	Beauty and barber shops	95	10 747	4 442	1 035	389
723	Beauty shops	91	(D)	(D)	(D)	EE
724	Barber shops	4	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	4	(D)	(D)	(D)	AA
726	Funeral service and crematories	9	6 586	2 112	463	83
729	Miscellaneous personal services	25	(D)	(D)	(D)	CC

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DES MOINES—Con.						
73	Business services	355	388 291	154 978	37 366	8 037
731	Advertising	27	18 523	8 382	2 030	276
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	9	6 257	2 435	627	127
733	Mailing, reproduction, commercial art and photography, and stenographic services	57	24 459	7 912	2 047	368
734	Services to dwellings and other buildings	66	18 307	10 306	2 136	1 201
735	Miscellaneous equipment rental and leasing	21	10 560	2 920	697	134
736	Personnel supply services	30	25 249	17 716	4 208	1 410
737	Computer programming, data processing, and other computer related services	49	227 682	83 908	20 385	2 710
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	18	18 819	15 452	4 028	422
7374, 5, 6	Data processing services	15	159 084	55 564	13 030	2 025
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	16	49 779	12 892	3 327	263
738	Miscellaneous business services	96	57 254	21 399	5 236	1 811
75	Automotive repair, services, and parking	212	104 867	23 010	5 537	1 251
751	Automotive rental and leasing, without drivers	19	51 233	6 949	1 710	318
752	Automobile parking	40	(D)	(D)	(D)	CC
753	Automotive repair shops	128	43 621	13 049	3 048	627
7532	Top, body, and upholstery repair shops and paint shops	37	11 871	3 968	915	186
7538	General automotive repair shops	49	15 234	3 984	923	197
7533, 4, 6, 7, 9	Other automotive repair shops	42	16 516	5 097	1 210	244
754	Automotive services, except repair	25	(D)	(D)	(D)	CC
76	Miscellaneous repair services	63	30 660	10 493	2 632	512
762	Electrical repair shops	20	10 699	4 161	1 064	252
7622	Radio and television repair shops	3	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops	17	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	11	1 102	316	69	33
769	Miscellaneous repair and related services	31	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	97	70 533	10 978	2 254	917
781, 2	Motion picture production, distribution, and services	15	19 545	1 858	476	86
783	Motion picture theaters	13	7 922	941	202	157
784	Video tape rental	21	4 353	986	267	134
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	159	70	16	29
793	Bowling centers	7	4 654	1 510	366	168
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	37	33 900	5 613	927	343
80	Health services	432	365 570	197 425	40 698	4 063
801	Offices and clinics of doctors of medicine	199	246 361	145 847	29 342	1 863
802	Offices and clinics of dentists	95	31 511	12 228	2 680	451
803	Offices and clinics of doctors of osteopathy	38	24 927	12 323	2 484	195
804	Offices and clinics of other health practitioners	57	13 131	4 073	889	195
805	Nursing and personal care facilities	10	17 239	8 484	2 122	654
806	Hospitals	1	(D)	(D)	(D)	CC
807, 8, 9	Other health services	32	(D)	(D)	(D)	FF
81	Legal services	178	150 304	69 130	14 145	1 566
823, 4, 9	Selected educational services	9	3 485	1 234	266	90
83	Social services	48	10 914	4 796	1 157	472
835	Child day care services	23	4 332	2 213	514	252
832, 3, 6, 9	Other social services	25	6 582	2 583	643	220
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	197	126 013	57 888	13 328	2 050
871	Engineering, architectural, and surveying services	48	30 707	12 938	2 832	407
872	Accounting, auditing, and bookkeeping services	68	54 065	21 159	5 026	757
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	11	4 499	1 303	330	83
874	Management and public relations services	70	36 742	22 488	5 140	803
89	Services, n.e.c.	9	2 808	1 378	293	52

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	DUBUQUE					
	Total	449	303 281	145 486	29 235	7 405
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	22	17 970	5 812	1 340	702
7011	Hotels and motels	21	(D)	(D)	(D)	FF
7011 pt.	Hotels	9	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts	12	(D)	(D)	(D)	EE
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
72	Personal services	77	15 262	5 882	1 314	506
721	Laundry, cleaning, and garment services	13	4 772	2 071	484	154
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	6	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	3	426	202	63	30
7218	Industrial laundriers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	7	1 369	335	77	51
723, 4	Beauty and barber shops	40	(D)	(D)	(D)	CC
723	Beauty shops	39	4 791	2 273	513	205
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	10	(D)	(D)	(D)	BB
729	Miscellaneous personal services	7	797	306	85	60
73	Business services	64	60 018	27 236	6 094	1 634
731	Advertising	5	4 102	1 438	268	36
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	2 256	898	213	39
734	Services to dwellings and other buildings	16	3 705	1 670	315	160
735	Miscellaneous equipment rental and leasing	6	3 041	529	107	37
736	Personnel supply services	8	7 574	6 152	1 323	634
737	Computer programming, data processing, and other computer related services	6	(D)	(D)	(D)	EE
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	EE
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	12	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	55	20 942	5 125	1 158	340
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	1	(D)	(D)	(D)	AA
753	Automotive repair shops	42	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops	13	5 094	1 323	294	68
7538	General automotive repair shops	17	5 883	1 019	241	66
7533, 4, 6, 7, 9	Other automotive repair shops	12	(D)	(D)	(D)	BB
754	Automotive services, except repair	10	(D)	(D)	(D)	CC
76	Miscellaneous repair services	17	4 627	1 402	342	82
762	Electrical repair shops	7	(D)	(D)	(D)	BB
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	8	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	30	36 014	8 615	2 160	1 367
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	BB
784	Video tape rental	5	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	(D)	(D)	(D)	BB
793	Bowling centers	5	2 250	623	178	88
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	13	28 989	7 246	1 818	1 140
80	Health services	102	109 797	72 505	12 886	1 979
801	Offices and clinics of doctors of medicine	28	(D)	(D)	(D)	GG
802	Offices and clinics of dentists	43	16 047	7 592	1 426	290
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	15	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	3	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	12	(D)	(D)	(D)	CC
81	Legal services	29	11 679	5 686	1 097	166
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DUBUQUE—Con.						
83	Social services	10	(D)	(D)	(D)	BB
835	Child day care services	8	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	2	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	38	(D)	(D)	(D)	FF
871	Engineering, architectural, and surveying services	12	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	18	18 051	8 490	1 960	420
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	—	—	—	—	—
874	Management and public relations services	8	(D)	(D)	(D)	AA
89	Services, n.e.c.	2	(D)	(D)	(D)	AA
IOWA CITY						
	Total	425	254 559	84 396	18 886	4 967
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	8	(D)	(D)	(D)	EE
7011	Hotels and motels	6	9 973	2 634	549	316
7011 pt.	Hotels	2	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	4	(D)	(D)	(D)	CC
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	70	11 656	3 999	978	404
721	Laundry, cleaning, and garment services	14	(D)	(D)	(D)	BB
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	AA
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	5	684	131	33	18
723, 4	Beauty and barber shops	40	5 598	2 188	487	178
723	Beauty shops	38	(D)	(D)	(D)	CC
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	AA
726	Funeral service and crematories	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services	7	(D)	(D)	(D)	CC
73	Business services	72	96 734	26 852	6 547	1 922
731	Advertising	2	(D)	(D)	(D)	BB
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	2 835	777	207	65
734	Services to dwellings and other buildings	18	2 641	1 195	251	125
735	Miscellaneous equipment rental and leasing	8	(D)	(D)	(D)	BB
736	Personnel supply services	6	(D)	(D)	(D)	FF
737	Computer programming, data processing, and other computer related services	12	(D)	(D)	(D)	FF
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	6	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	5	(D)	(D)	(D)	FF
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	17	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking	38	12 809	3 080	749	187
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	29	11 360	2 749	674	159
7532	Top, body, and upholstery repair shops and paint shops	9	(D)	(D)	(D)	BB
7538	General automotive repair shops	14	3 162	781	189	49
7533, 4, 6, 7, 9	Other automotive repair shops	6	(D)	(D)	(D)	BB
754	Automotive services, except repair	7	(D)	(D)	(D)	BB
76	Miscellaneous repair services	14	3 788	1 090	272	71
762	Electrical repair shops	6	(D)	(D)	(D)	BB
7622	Radio and television repair shops	2	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	6	(D)	(D)	(D)	AA

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
IOWA CITY —Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	28	8 650	1 771	431	325
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	BB
784	Video tape rental	6	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	17	4 388	916	222	187
80	Health services	104	54 231	22 940	4 593	741
801	Offices and clinics of doctors of medicine	36	34 758	15 519	3 031	327
802	Offices and clinics of dentists	31	9 135	3 411	700	158
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	25	6 138	2 330	505	108
805	Nursing and personal care facilities	1	(D)	(D)	(D)	BB
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	11	(D)	(D)	(D)	BB
81	Legal services	37	16 284	4 527	846	198
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	BB
83	Social services	19	2 699	1 350	332	253
835	Child day care services	14	(D)	(D)	(D)	CC
832, 3, 6, 9	Other social services	5	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	30	35 930	15 476	3 419	474
871	Engineering, architectural, and surveying services	15	(D)	(D)	(D)	EE
872	Accounting, auditing, and bookkeeping services	9	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	—	—	—	—	—
874	Management and public relations services	6	7 790	2 876	625	85
89	Services, n.e.c.	2	(D)	(D)	(D)	AA
SIOUX CITY						
	Total	665	313 374	114 682	24 157	5 510
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	14	12 452	3 909	844	403
7011	Hotels and motels	12	(D)	(D)	(D)	EE
7011 pt.	Hotels	3	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	9	6 480	1 870	276	166
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	83	20 347	7 583	1 822	631
721	Laundry, cleaning, and garment services	19	7 270	2 617	630	187
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	6	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	AA
7218	Industrial launderers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	6	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops	39	(D)	(D)	(D)	CC
723	Beauty shops	37	5 439	2 716	645	229
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	8	3 549	975	217	46
729	Miscellaneous personal services	11	3 055	1 055	277	140
73	Business services	103	35 875	13 566	3 084	1 024
731	Advertising	7	3 573	1 231	310	55
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	29	5 712	2 461	612	235
735	Miscellaneous equipment rental and leasing	10	(D)	(D)	(D)	BB
736	Personnel supply services	6	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services	11	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	27	(D)	(D)	(D)	EE

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SIoux CITY — Con.						
75	Automotive repair, services, and parking	71	27 968	5 949	1 396	369
751	Automotive rental and leasing, without drivers	9	(D)	(D)	(D)	BB
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	45	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops	16	(D)	(D)	(D)	BB
7538	General automotive repair shops	11	3 576	860	186	43
7533, 4, 6, 7, 9	Other automotive repair shops	18	(D)	(D)	(D)	BB
754	Automotive services, except repair	17	3 338	1 233	298	123
76	Miscellaneous repair services	32	16 324	4 159	952	200
762	Electrical repair shops	12	(D)	(D)	(D)	BB
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	10	6 258	1 258	267	68
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	18	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	44	15 936	3 252	706	389
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	AA
783	Motion picture theaters	5	(D)	(D)	(D)	BB
784	Video tape rental	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	25	(D)	(D)	(D)	CC
80	Health services	178	132 206	59 790	11 769	1 698
801	Offices and clinics of doctors of medicine	92	92 618	44 245	8 262	841
802	Offices and clinics of dentists	34	(D)	(D)	(D)	CC
803	Offices and clinics of doctors of osteopathy	4	1 666	891	111	13
804	Offices and clinics of other health practitioners	31	7 721	2 425	516	116
805	Nursing and personal care facilities	6	9 060	4 699	1 141	403
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	11	(D)	(D)	(D)	CC
81	Legal services	61	(D)	(D)	(D)	EE
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	AA
83	Social services	16	2 887	1 199	366	157
835	Child day care services	11	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	5	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	59	23 894	8 713	1 966	369
871	Engineering, architectural, and surveying services	12	6 863	2 657	540	77
872	Accounting, auditing, and bookkeeping services	30	10 038	3 535	842	179
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	AA
874	Management and public relations services	14	(D)	(D)	(D)	CC
89	Services, n.e.c.	2	(D)	(D)	(D)	AA
WATERLOO						
Total		533	282 165	107 367	23 993	5 329
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	14	9 061	2 411	527	298
7011	Hotels and motels	12	(D)	(D)	(D)	EE
7011 pt.	Hotels	4	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	8	(D)	(D)	(D)	BB
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	73	25 348	8 538	2 066	668
721	Laundry, cleaning, and garment services	12	13 415	4 893	1 183	316
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	CC
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	BB
7218	Industrial launderers*	2	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	5	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops	38	5 365	2 059	484	185
723	Beauty shops	34	(D)	(D)	(D)	CC
724	Barber shops	4	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	7	3 659	937	201	41
729	Miscellaneous personal services	10	(D)	(D)	(D)	CC

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	WATERLOO—Con.					
73	Business services	92	54 573	18 565	4 180	1 350
731	Advertising	11	7 423	1 688	382	61
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	CC
733	Mailing, reproduction, commercial art and photography, and stenographic services	4	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	22	3 062	1 274	264	179
735	Miscellaneous equipment rental and leasing	9	4 734	707	153	60
736	Personnel supply services	7	3 442	2 702	452	225
737	Computer programming, data processing, and other computer related services	7	8 276	2 147	634	86
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	1	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	3	(D)	(D)	(D)	BB
738	Miscellaneous business services	29	(D)	(D)	(D)	FF
75	Automotive repair, services, and parking	49	13 103	3 523	874	228
751	Automotive rental and leasing, without drivers	6	(D)	(D)	(D)	BB
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	35	8 978	2 451	587	126
7532	Top, body, and upholstery repair shops and paint shops	11	(D)	(D)	(D)	BB
7538	General automotive repair shops	9	2 763	663	148	31
7533, 4, 6, 7, 9	Other automotive repair shops	15	(D)	(D)	(D)	BB
754	Automotive services, except repair	8	(D)	(D)	(D)	BB
76	Miscellaneous repair services	28	7 111	2 468	613	175
762	Electrical repair shops	8	(D)	(D)	(D)	CC
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	17	3 279	787	180	59
78, 79, 84	Amusement and recreation services, including motion pictures and museums	30	12 934	3 093	953	480
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	1	(D)	(D)	(D)	BB
784	Video tape rental	8	1 190	269	68	44
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	—	—	—	—
793	Bowling centers	—	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	16	7 653	1 865	618	317
80	Health services	148	112 870	50 308	10 884	1 404
801	Offices and clinics of doctors of medicine	84	78 546	38 397	8 255	740
802	Offices and clinics of dentists	35	11 991	5 013	962	212
803	Offices and clinics of doctors of osteopathy	4	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	16	4 556	2 223	530	73
805	Nursing and personal care facilities	2	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	7	(D)	(D)	(D)	BB
81	Legal services	36	16 944	5 426	967	206
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	BB
83	Social services	15	(D)	(D)	(D)	BB
835	Child day care services	12	730	315	73	56
832, 3, 6, 9	Other social services	3	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	44	28 368	12 206	2 725	430
871	Engineering, architectural, and surveying services	17	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	16	9 300	4 115	983	158
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	9	(D)	(D)	(D)	BB
89	Services, n.e.c.	1	(D)	(D)	(D)	AA

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
WEST DES MOINES ▲						
	Total	471	313 171	115 511	26 276	5 266
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	2	(D)	(D)	(D)	EE
7011	Hotels and motels	2	(D)	(D)	(D)	EE
7011 pt.	Hotels	1	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	1	(D)	(D)	(D)	BB
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	52	11 906	4 387	1 032	364
721	Laundry, cleaning, and garment services	13	2 522	764	177	67
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	4	817	222	54	23
7217	Carpet and upholstery cleaning	4	884	272	59	25
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	5	1 580	321	67	44
723, 4	Beauty and barber shops	27	6 196	2 806	671	199
723	Beauty shops	27	6 196	2 806	671	199
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	1	(D)	(D)	(D)	AA
729	Miscellaneous personal services	6	(D)	(D)	(D)	BB
73	Business services	114	131 263	38 134	8 804	1 754
731	Advertising	9	2 959	1 396	294	45
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	2 315	794	182	14
734	Services to dwellings and other buildings	15	2 959	1 520	339	126
735	Miscellaneous equipment rental and leasing	4	(D)	(D)	(D)	AA
736	Personnel supply services	18	10 798	6 724	1 332	584
737	Computer programming, data processing, and other computer related services	38	85 136	24 454	5 899	737
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	19	(D)	(D)	(D)	EE
7374, 5, 6	Data processing services	13	38 778	11 722	2 857	399
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	6	(D)	(D)	(D)	BB
738	Miscellaneous business services	22	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking	20	4 865	1 368	323	126
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	13	3 578	1 038	230	56
7532	Top, body, and upholstery repair shops and paint shops	4	1 634	415	90	19
7538	General automotive repair shops	8	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops	1	(D)	(D)	(D)	AA
754	Automotive services, except repair	6	(D)	(D)	(D)	BB
76	Miscellaneous repair services	10	2 647	607	138	27
762	Electrical repair shops	1	(D)	(D)	(D)	AA
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	—	—	—	—	—
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	6	2 116	505	114	17
78, 79, 84	Amusement and recreation services, including motion pictures and museums	31	25 515	6 522	1 704	432
781, 2	Motion picture production, distribution, and services	7	(D)	(D)	(D)	CC
783	Motion picture theaters	2	(D)	(D)	(D)	BB
784	Video tape rental	4	712	297	59	24
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	1	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	15	3 805	1 187	266	191
80	Health services	106	54 451	27 547	5 640	1 065
801	Offices and clinics of doctors of medicine	38	20 233	9 813	1 641	201
802	Offices and clinics of dentists	26	11 814	5 870	1 218	192
803	Offices and clinics of doctors of osteopathy	5	2 856	1 655	351	47
804	Offices and clinics of other health practitioners	18	3 258	1 397	306	75
805	Nursing and personal care facilities	4	10 232	4 923	1 246	331
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	15	6 058	3 889	878	219
81	Legal services	25	9 864	4 809	974	137
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	BB

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
WEST DES MOINES ▲—Con.						
83	Social services	17	3 731	1 498	403	126
835	Child day care services	5	1 323	727	226	90
832, 3, 6, 9	Other social services	12	2 408	771	177	36
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	86	55 829	25 831	6 125	894
871	Engineering, architectural, and surveying services	16	15 955	7 960	1 743	209
872	Accounting, auditing, and bookkeeping services	40	19 060	8 698	2 425	319
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	5 517	2 517	562	124
874	Management and public relations services	26	15 297	6 656	1 395	242
89	Services, n.e.c.	5	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BLACK HAWK COUNTY (Coextensive with Waterloo—Cedar Falls, IA MSA; see table 7a.)						
CERRO GORDO COUNTY						
	Total	353	142 852	58 801	12 178	2 741
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	14	7 532	2 034	480	217
7011	Hotels and motels	14	7 532	2 034	480	217
7011 pt. 7011 pt.	Hotels	3	(D)	(D)	(D)	CC
	Motels, motor hotels, and tourist courts	11	(D)	(D)	(D)	BB
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	60	12 064	3 889	937	312
721	Laundry, cleaning, and garment services	10	4 299	1 599	387	97
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	4	415	86	19	13
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	AA
7218	Industrial laundrers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	6	608	78	18	8
723, 4	Beauty and barber shops	26	3 279	1 320	304	129
723	Beauty shops	26	3 279	1 320	304	129
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	7	2 477	695	161	31
729	Miscellaneous personal services	10	(D)	(D)	(D)	BB
73	Business services	36	18 442	8 280	1 726	479
731	Advertising	6	1 284	585	176	31
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	—	—	—	—	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	1	(D)	(D)	(D)	AA
734	Services to dwellings and other buildings	11	2 520	1 246	284	149
735	Miscellaneous equipment rental and leasing	6	2 853	468	113	19
736	Personnel supply services	5	4 736	2 885	456	189
737	Computer programming, data processing, and other computer related services	2	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	2	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	—	—	—	—	—
738	Miscellaneous business services	5	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CERRO GORDO COUNTY — Con.						
75	Automotive repair, services, and parking -----	36	8 626	1 925	447	132
751	Automotive rental and leasing, without drivers -----	5	(D)	(D)	(D)	BB
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	30	(D)	(D)	(D)	CC
7532	Top, body, and upholstery repair shops and paint shops -----	7	1 843	480	116	32
7538	General automotive repair shops -----	14	2 929	724	183	57
7533, 4, 6, 7, 9	Other automotive repair shops -----	9	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	1	(D)	(D)	(D)	AA
76	Miscellaneous repair services -----	13	2 229	1 064	262	69
762	Electrical repair shops -----	2	(D)	(D)	(D)	BB
7622	Radio and television repair shops -----	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops -----	2	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	3	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	8	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	28	5 622	1 191	257	128
781, 2	Motion picture production, distribution, and services -----	1	(D)	(D)	(D)	AA
783	Motion picture theaters -----	3	(D)	(D)	(D)	BB
784	Video tape rental -----	3	466	111	23	17
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	—	—	—	—	—
793	Bowling centers -----	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	19	2 877	752	157	57
80	Health services -----	88	68 078	32 633	6 492	1 032
801	Offices and clinics of doctors of medicine -----	34	45 081	24 685	4 660	500
802	Offices and clinics of dentists -----	22	6 964	2 090	457	104
803	Offices and clinics of doctors of osteopathy -----	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners -----	18	4 270	767	159	47
805	Nursing and personal care facilities -----	4	6 165	2 851	697	271
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	8	(D)	(D)	(D)	CC
81	Legal services -----	30	7 766	2 554	495	98
823, 4, 9	Selected educational services -----	5	1 612	445	108	47
83	Social services -----	11	732	161	38	35
835	Child day care services -----	6	236	92	28	28
832, 3, 6, 9	Other social services -----	5	496	69	10	7
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	32	10 149	4 625	936	192
871	Engineering, architectural, and surveying services -----	9	3 285	1 894	393	65
872	Accounting, auditing, and bookkeeping services -----	15	4 240	1 484	384	76
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	1	(D)	(D)	(D)	BB
874	Management and public relations services -----	7	(D)	(D)	(D)	AA
89	Services, n.e.c. -----	—	—	—	—	—
DUBUQUE COUNTY (Coextensive with Dubuque, IA MSA; see table 7a.)						
JOHNSON COUNTY (Coextensive with Iowa City, IA MSA; see table 7a.)						
LINN COUNTY (Coextensive with Cedar Rapids, IA MSA; see table 7a.)						

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
POLK COUNTY						
	Total	3 098	2 103 914	823 288	184 300	35 400
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	63	98 255	27 478	6 533	2 890
7011	Hotels and motels	57	(D)	(D)	(D)	HH
7011 pt.	Hotels	25	(D)	(D)	(D)	GG
7011 pt.	Hotels, 25 guestrooms or more	24	(D)	(D)	(D)	GG
7011 pt.	Hotels, less than 25 guestrooms	1	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts	32	(D)	(D)	(D)	FF
7011 pt.	Motels, tourist courts	23	(D)	(D)	(D)	EE
7011 pt.	Motor hotels	9	(D)	(D)	(D)	EE
702, 3	Other lodging places	6	(D)	(D)	(D)	AA
702	Rooming and boarding houses	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	4	1 207	323	35	10
72	Personal services	361	95 940	33 608	8 092	2 673
721	Laundry, cleaning, and garment services	103	40 141	13 628	3 317	1 010
7211	Power laundries, family and commercial*	4	1 358	669	158	55
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	24	(D)	(D)	(D)	CC
7216	Drycleaning plants, except rug cleaning*	39	11 483	4 551	1 111	434
7217	Carpet and upholstery cleaning	20	(D)	(D)	(D)	CC
7218	Industrial laundriers*	4	17 648	5 486	1 360	265
7212, 9	Other laundry, cleaning, and garment services*	12	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	7	606	149	39	20
7219	Laundry and garment services, n.e.c.*	5	(D)	(D)	(D)	AA
722	Photographic studios, portrait	26	13 488	3 523	788	228
723, 4	Beauty and barber shops	176	25 187	10 832	2 524	856
723	Beauty shops	169	(D)	(D)	(D)	FF
724	Barber shops	7	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	4	(D)	(D)	(D)	AA
726	Funeral service and crematories	15	8 172	2 709	623	122
729	Miscellaneous personal services	37	(D)	(D)	(D)	EE
7291	Tax return preparation services	7	(D)	(D)	(D)	CC
7299	Miscellaneous personal services, n.e.c.	30	(D)	(D)	(D)	CC
73	Business services	622	620 866	234 211	55 881	11 866
731	Advertising	42	(D)	(D)	(D)	EE
7311	Advertising agencies	31	(D)	(D)	(D)	EE
7312	Outdoor advertising services	5	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	19	19 287	4 739	1 176	261
7322	Adjustment and collection services	14	9 379	3 705	919	212
7323	Credit reporting services	5	9 908	1 034	257	49
733	Mailing, reproduction, commercial art and photography, and stenographic services	79	34 021	10 655	2 678	452
7331	Direct mail advertising services	10	(D)	(D)	(D)	CC
7334	Photocopying and duplicating services	14	(D)	(D)	(D)	BB
7335, 6	Commercial photography, art, and graphics	41	10 913	3 127	750	124
7335	Commercial photography	9	3 913	1 394	345	47
7336	Commercial art and graphic design	32	7 000	1 733	405	77
7338	Secretarial and court reporting services	14	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	122	29 233	15 152	3 212	1 661
7342	Disinfecting and pest control services	21	(D)	(D)	(D)	CC
7349	Building cleaning and maintenance services, n.e.c.	101	(D)	(D)	(D)	GG
735	Miscellaneous equipment rental and leasing	36	(D)	(D)	(D)	CC
7352	Medical equipment rental and leasing	7	6 556	2 029	408	68
7353	Heavy construction equipment rental and leasing	3	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c.	26	26 909	3 256	738	147
736	Personnel supply services	58	(D)	(D)	(D)	HH
7361	Employment agencies	26	(D)	(D)	(D)	CC
7363	Help supply services	32	(D)	(D)	(D)	GG
7363 pt.	Temporary help supply	24	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary	8	9 953	8 808	2 230	347
737	Computer programming, data processing, and other computer related services	123	344 808	120 152	29 133	3 835
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	60	(D)	(D)	(D)	FF
7371	Computer programming services	32	(D)	(D)	(D)	CC
7372	Prepackaged software	12	(D)	(D)	(D)	FF
7373	Computer integrated systems	16	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services	34	(D)	(D)	(D)	HH
7374, 5	Computer processing, information retrieval	32	(D)	(D)	(D)	HH
7376	Computer facilities management services	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	29	(D)	(D)	(D)	EE
7377	Computer rental and leasing	—	—	—	—	—
7378	Computer maintenance and repair	17	70 085	15 688	4 042	321
7379	Computer related services, n.e.c.	12	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
POLK COUNTY — Con.						
73	Business services — Con.					
738	Miscellaneous business services	143	(D)	(D)	(D)	GG
7381, 2	Detective agencies and protective services	28	(D)	(D)	(D)	FF
7381	Detective, guard, and armored car services	23	(D)	(D)	(D)	FF
7382	Security systems services	5	6 153	2 144	451	72
7383	News syndicates	2	(D)	(D)	(D)	BB
7384	Photofinishing laboratories*	14	(D)	(D)	(D)	CC
7389	Business services, n.e.c.	99	(D)	(D)	(D)	GG
7389 pt.	Sign painting shops	4	(D)	(D)	(D)	AA
7389 pt.	Interior designing	13	2 267	319	91	42
7389 pt.	Telephone answering services	3	(D)	(D)	(D)	BB
7389 pt.	Other business services	79	48 958	16 963	3 967	1 271
75	Automotive repair, services, and parking	341	164 959	39 469	9 577	2 153
751	Automotive rental and leasing, without drivers	34	(D)	(D)	(D)	FF
7513	Truck rental and leasing, without drivers	19	(D)	(D)	(D)	EE
7514, 5	Passenger car rental and leasing	13	(D)	(D)	(D)	BB
7514	Passenger car rental	11	(D)	(D)	(D)	BB
7515	Passenger car leasing	2	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental	2	(D)	(D)	(D)	AA
752	Automobile parking	40	(D)	(D)	(D)	CC
753	Automotive repair shops	214	71 755	20 605	4 869	1 023
7532	Top, body, and upholstery repair shops and paint shops	68	23 103	7 293	1 747	347
7532 pt.	Top and body repair shops	65	22 793	7 227	1 738	345
7532 pt.	Paint shops	3	310	66	9	2
7538	General automotive repair shops	92	26 835	7 096	1 652	374
7538 pt.	General automotive repair shops, except diesel	84	(D)	(D)	(D)	EE
7538 pt.	Diesel repair shops	8	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops	54	21 817	6 216	1 470	302
7533	Automotive exhaust system repair shops	9	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops	2	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops	13	(D)	(D)	(D)	BB
7537	Automotive transmission repair shops	10	(D)	(D)	(D)	BB
7539	Automotive repair shops, n.e.c.	20	(D)	(D)	(D)	BB
7539 pt.	Radiator repair	7	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment	3	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical and fuel system services	8	1 706	476	125	26
7539 pt.	Other automotive repair shops, n.e.c.	2	(D)	(D)	(D)	AA
754	Automotive services, except repair	53	(D)	(D)	(D)	EE
7542	Carwashes	26	(D)	(D)	(D)	EE
7549	Automotive services, except repair and carwashes	27	(D)	(D)	(D)	CC
76	Miscellaneous repair services	111	52 875	15 191	3 792	715
762	Electrical repair shops	30	18 804	5 407	1 366	305
7622	Radio and television repair shops	7	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops	23	(D)	(D)	(D)	EE
7623	Refrigeration and air-conditioning service and repair shops	1	(D)	(D)	(D)	AA
7629	Electrical and electronic repair shops, n.e.c.	22	(D)	(D)	(D)	EE
763	Watch, clock, and jewelry repair	3	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	14	1 280	353	78	37
769	Miscellaneous repair and related services	64	(D)	(D)	(D)	EE
7692	Welding repair	2	(D)	(D)	(D)	AA
7694	Armature rewinding shops	3	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	59	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums	187	172 686	30 245	6 391	2 193
781, 2	Motion picture production, distribution, and services	24	41 883	7 789	2 008	283
783	Motion picture theaters	16	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in	13	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	3	969	149	13	6
784	Video tape rental	33	6 735	1 542	389	215
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	11	(D)	(D)	(D)	BB
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	212	101	19	8
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	8	(D)	(D)	(D)	BB
793	Bowling centers	11	(D)	(D)	(D)	CC
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	92	106 035	17 458	3 185	1 194
794	Commercial sports	8	(D)	(D)	(D)	CC
7941	Professional sports clubs, managers, promoters	1	(D)	(D)	(D)	AA
7948	Racing, including track operation	7	(D)	(D)	(D)	CC
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	84	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls	14	(D)	(D)	(D)	BB
7991	Physical fitness facilities	8	(D)	(D)	(D)	CC
7992	Public golf courses	6	(D)	(D)	(D)	CC
7993	Coin-operated amusement devices	12	17 212	1 768	226	69
7996	Amusement parks	2	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	8	4 491	1 415	261	151
7999, 84	Amusement and recreation services, including museums, n.e.c.	34	(D)	(D)	(D)	EE
7999 pt.	Concession operators of amusement devices and rides	3	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	31	(D)	(D)	(D)	EE

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
POLK COUNTY—Con.						
80	Health services	665	477 719	251 229	51 777	6 279
801	Offices and clinics of doctors of medicine	265	279 256	163 320	32 418	2 249
8011 pt.	Offices of doctors of medicine	260	275 192	161 857	32 056	2 201
8011 pt.	General medical clinics	5	4 064	1 463	362	48
802	Offices and clinics of dentists	158	55 268	22 659	4 862	822
803	Offices and clinics of doctors of osteopathy	57	34 587	16 946	3 334	299
804	Offices and clinics of other health practitioners	101	(D)	(D)	(D)	EE
8041	Offices and clinics of chiropractors	35	5 277	1 085	258	86
8042	Offices and clinics of optometrists	22	7 004	2 469	587	114
8043	Offices and clinics of podiatrists	15	(D)	(D)	(D)	BB
8049	Offices and clinics of health practitioners, n.e.c.	29	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	22	40 324	19 326	4 684	1 441
8051	Skilled nursing care facilities	7	17 015	8 224	2 099	624
8052	Intermediate care facilities	12	19 282	9 267	2 134	690
8059	Nursing and personal care facilities, n.e.c.	3	4 027	1 835	451	127
806	Hospitals	1	(D)	(D)	(D)	CC
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	CC
8063, 9	Specialty hospitals	—	—	—	—	—
807, 8, 9	Other health services	61	(D)	(D)	(D)	FF
807	Medical and dental laboratories	23	(D)	(D)	(D)	CC
8071	Medical laboratories	6	8 611	3 085	666	117
8072	Dental laboratories	17	(D)	(D)	(D)	CC
808	Home health care services	10	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c.	28	(D)	(D)	(D)	CC
8092	Kidney dialysis centers	1	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	14	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c.	13	(D)	(D)	(D)	BB
81	Legal services	238	166 631	75 804	15 571	1 792
823, 4, 9	Selected educational services	22	(D)	(D)	(D)	CC
823	Libraries	—	—	—	—	—
824	Vocational schools	8	2 391	762	175	55
829	Schools and educational services, n.e.c.	14	(D)	(D)	(D)	BB
83	Social services	99	(D)	(D)	(D)	GG
835	Child day care services	50	12 000	6 201	1 658	785
832, 3, 6, 9	Other social services	49	(D)	(D)	(D)	EE
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	366	213 098	97 942	22 362	3 390
871	Engineering, architectural, and surveying services	84	(D)	(D)	(D)	FF
8711	Engineering services	45	38 171	17 154	3 625	490
8712	Architectural services	34	(D)	(D)	(D)	EE
8713	Surveying services	5	1 395	585	133	29
872	Accounting, auditing, and bookkeeping services	133	78 093	32 401	7 962	1 167
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	20	(D)	(D)	(D)	CC
8731	Commercial physical and biological research	4	(D)	(D)	(D)	BB
8732	Commercial economic, sociological, and educational research	12	4 849	2 008	505	152
8734	Testing laboratories	4	(D)	(D)	(D)	BB
874	Management and public relations services	129	(D)	(D)	(D)	GG
8741	Management services	46	(D)	(D)	(D)	FF
8742	Management consulting services	53	(D)	(D)	(D)	EE
8743	Public relations services	9	(D)	(D)	(D)	AA
8744	Facilities support management services	2	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	19	(D)	(D)	(D)	CC
89	Services, n.e.c.	23	(D)	(D)	(D)	CC
POTTAWATTAMIE COUNTY						
	Total	470	190 477	68 926	15 058	4 073
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	24	10 438	2 626	697	317
7011	Hotels and motels	22	(D)	(D)	(D)	EE
7011 pt.	Hotels	5	(D)	(D)	(D)	BB
7011 pt.	Motels, motor hotels, and tourist courts	17	(D)	(D)	(D)	CC
702, 3	Other lodging places	2	(D)	(D)	(D)	AA

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
POTTAWATTAMIE COUNTY — Con.						
72	Personal services	61	8 900	3 295	826	325
721	Laundry, cleaning, and garment services	10	1 146	399	95	54
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	4	272	81	18	11
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	BB
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	5	623	86	15	7
723, 4	Beauty and barber shops	34	4 094	1 844	439	150
723	Beauty shops	33	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	8	2 404	602	142	39
729	Miscellaneous personal services	4	633	364	135	75
73	Business services	59	27 781	11 404	2 534	751
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	(D)	(D)	(D)	CC
734	Services to dwellings and other buildings	18	1 601	560	139	86
735	Miscellaneous equipment rental and leasing	4	1 546	277	68	18
736	Personnel supply services	6	852	583	180	86
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	2	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	18	7 250	3 801	852	349
75	Automotive repair, services, and parking	73	16 326	4 126	1 026	267
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	63	13 352	3 188	790	180
7532	Top, body, and upholstery repair shops and paint shops	16	2 799	786	206	46
7538	General automotive repair shops	28	5 648	970	257	65
7533, 4, 6, 7, 9	Other automotive repair shops	19	4 905	1 432	327	69
754	Automotive services, except repair	9	(D)	(D)	(D)	BB
76	Miscellaneous repair services	32	11 470	2 545	664	156
762	Electrical repair shops	4	(D)	(D)	(D)	AA
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	24	8 829	2 127	493	128
78, 79, 84	Amusement and recreation services, including motion pictures and museums	33	27 459	5 343	1 236	688
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	BB
784	Video tape rental	6	1 821	330	79	37
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	4	1 662	593	161	80
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	19	(D)	(D)	(D)	FF
80	Health services	100	57 073	29 333	6 093	1 113
801	Offices and clinics of doctors of medicine	47	31 841	18 383	3 581	375
802	Offices and clinics of dentists	27	7 405	3 059	645	155
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	11	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	9	9 614	5 174	1 247	476
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	5	(D)	(D)	(D)	BB
81	Legal services	39	21 751	6 240	1 045	227
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	13	(D)	(D)	(D)	BB
835	Child day care services	11	971	456	105	62
832, 3, 6, 9	Other social services	2	(D)	(D)	(D)	AA

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
POTTAWATTAMIE COUNTY — Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	34	7 602	3 388	795	165
871	Engineering, architectural, and surveying services -----	6	3 302	1 796	366	73
872	Accounting, auditing, and bookkeeping services -----	16	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	1	(D)	(D)	(D)	AA
874	Management and public relations services -----	11	1 707	561	116	14
89	Services, n.e.c. -----	1	(D)	(D)	(D)	AA
SCOTT COUNTY						
	Total -----	1 165	595 381	217 802	50 558	12 339
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	27	(D)	(D)	(D)	GG
7011	Hotels and motels -----	26	34 805	9 530	2 334	1 100
7011 pt.	Hotels -----	10	19 656	5 991	1 525	678
7011 pt.	Motels, motor hotels, and tourist courts -----	16	15 149	3 539	809	422
702, 3	Other lodging places -----	1	(D)	(D)	(D)	AA
72	Personal services -----	146	30 964	11 870	2 761	1 037
721	Laundry, cleaning, and garment services -----	32	9 327	3 678	829	324
7211	Power laundries, family and commercial* -----	2	(D)	(D)	(D)	BB
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	6	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	10	4 323	1 754	388	185
7217	Carpet and upholstery cleaning -----	9	(D)	(D)	(D)	BB
7218	Industrial laundries* -----	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* -----	4	284	57	14	5
722	Photographic studios, portrait -----	10	2 752	948	195	72
723, 4	Beauty and barber shops -----	74	9 639	4 475	1 036	408
723	Beauty shops -----	67	9 071	4 182	971	381
724	Barber shops -----	7	568	293	65	27
725	Shoe repair shops and shoeshine parlors -----	2	(D)	(D)	(D)	BB
726	Funeral service and crematories -----	7	5 269	1 545	372	60
729	Miscellaneous personal services -----	21	(D)	(D)	(D)	CC
73	Business services -----	168	94 104	40 027	9 516	2 709
731	Advertising -----	14	5 354	1 768	531	71
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	5	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	9	1 890	719	163	38
734	Services to dwellings and other buildings -----	33	9 271	4 414	994	502
735	Miscellaneous equipment rental and leasing -----	20	9 196	2 239	645	100
736	Personnel supply services -----	17	14 394	10 685	2 392	670
737	Computer programming, data processing, and other computer related services -----	26	20 516	6 532	1 627	192
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	16	11 258	3 475	805	102
7374, 5, 6	Data processing services -----	4	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	6	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	44	(D)	(D)	(D)	GG
75	Automotive repair, services, and parking -----	126	47 675	10 814	2 552	671
751	Automotive rental and leasing, without drivers -----	12	14 567	1 967	424	95
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	96	29 265	7 434	1 773	416
7532	Top, body, and upholstery repair shops and paint shops -----	29	9 220	2 438	587	122
7538	General automotive repair shops -----	35	7 697	2 440	618	156
7533, 4, 6, 7, 9	Other automotive repair shops -----	32	12 348	2 556	568	138
754	Automotive services, except repair -----	18	3 843	1 413	355	160
76	Miscellaneous repair services -----	65	40 850	11 833	2 771	515
762	Electrical repair shops -----	20	9 423	2 989	711	140
7622	Radio and television repair shops -----	8	3 490	1 141	273	57
7623, 9	Other electrical and electronic repair shops -----	12	5 933	1 848	438	83
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	6	363	111	22	11
769	Miscellaneous repair and related services -----	39	31 064	8 733	2 038	364
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	67	77 834	23 358	7 759	2 098
781, 2	Motion picture production, distribution, and services -----	1	(D)	(D)	(D)	AA
783	Motion picture theaters -----	1	(D)	(D)	(D)	BB
784	Video tape rental -----	12	2 558	661	171	82
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	7	(D)	(D)	(D)	AA
793	Bowling centers -----	5	2 349	597	172	99
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	41	69 161	21 523	7 339	1 872

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SCOTT COUNTY — Con.						
80	Health services -----	333	181 495	77 939	15 665	2 892
801	Offices and clinics of doctors of medicine -----	103	69 012	37 558	6 722	720
802	Offices and clinics of dentists -----	84	25 708	9 583	2 038	415
803	Offices and clinics of doctors of osteopathy -----	38	11 491	4 242	945	174
804	Offices and clinics of other health practitioners -----	70	13 987	4 028	902	242
805	Nursing and personal care facilities -----	7	11 540	4 626	1 117	429
806	Hospitals -----	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services -----	30	(D)	(D)	(D)	FF
81	Legal services -----	84	30 576	8 067	1 548	297
823, 4, 9	Selected educational services -----	8	2 568	1 069	216	38
83	Social services -----	28	2 871	1 148	308	158
835	Child day care services -----	22	2 112	824	216	132
832, 3, 6, 9	Other social services -----	6	759	324	92	26
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	107	47 468	20 782	4 792	753
871	Engineering, architectural, and surveying services -----	22	8 931	3 856	796	133
872	Accounting, auditing, and bookkeeping services -----	46	19 093	7 721	2 040	342
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	7	(D)	(D)	(D)	BB
874	Management and public relations services -----	32	(D)	(D)	(D)	CC
89	Services, n.e.c. -----	6	(D)	(D)	(D)	BB
STORY COUNTY						
	Total -----	420	201 884	77 324	18 394	4 325
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	19	13 376	3 359	780	468
7011	Hotels and motels -----	15	12 700	3 258	779	467
7011 pt.	Hotels -----	5	7 852	2 193	534	299
7011 pt.	Motels, motor hotels, and tourist courts -----	10	4 848	1 065	245	168
702, 3	Other lodging places -----	4	676	101	1	1
72	Personal services -----	62	9 490	3 119	742	342
721	Laundry, cleaning, and garment services -----	16	2 285	729	174	90
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	5	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	8	996	398	95	47
7217	Carpet and upholstery cleaning -----	2	(D)	(D)	(D)	AA
7218	Industrial launderers* -----	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	—	—	—	—	—
722	Photographic studios, portrait -----	7	896	154	34	24
723, 4	Beauty and barber shops -----	29	4 110	1 745	401	170
723	Beauty shops -----	27	(D)	(D)	(D)	CC
724	Barber shops -----	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	3	1 261	301	49	18
729	Miscellaneous personal services -----	6	(D)	(D)	(D)	BB
73	Business services -----	60	59 736	18 789	5 472	1 215
731	Advertising -----	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	7	(D)	(D)	(D)	FF
734	Services to dwellings and other buildings -----	15	3 391	1 317	281	111
735	Miscellaneous equipment rental and leasing -----	6	3 773	591	136	37
736	Personnel supply services -----	1	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services -----	14	8 840	3 315	747	126
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	12	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services -----	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	2	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	16	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking -----	46	10 761	2 608	631	160
751	Automotive rental and leasing, without drivers -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	38	9 523	2 298	568	130
7532	Top, body, and upholstery repair shops and paint shops -----	11	3 906	1 102	283	63
7538	General automotive repair shops -----	21	3 946	820	205	49
7533, 4, 6, 7, 9	Other automotive repair shops -----	6	1 671	376	80	18
754	Automotive services, except repair -----	7	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
STORY COUNTY — Con.						
76	Miscellaneous repair services -----	14	2 927	713	174	43
762	Electrical repair shops -----	3	(D)	(D)	(D)	AA
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops -----	1	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	3	347	89	24	5
769	Miscellaneous repair and related services -----	8	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	35	6 774	1 429	378	297
781, 2	Motion picture production, distribution, and services -----	—	—	—	—	—
783	Motion picture theaters -----	6	(D)	(D)	(D)	BB
784	Video tape rental -----	10	1 379	276	58	73
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	2	—	—	—	—
793	Bowling centers -----	—	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	17	2 684	632	198	136
80	Health services -----	72	68 938	35 525	7 527	1 238
801	Offices and clinics of doctors of medicine -----	17	49 040	27 473	5 765	681
802	Offices and clinics of dentists -----	23	8 825	3 138	665	137
803	Offices and clinics of doctors of osteopathy -----	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners -----	18	3 484	1 339	245	53
805	Nursing and personal care facilities -----	4	4 592	2 581	626	219
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	8	(D)	(D)	(D)	CC
81	Legal services -----	24	5 375	1 267	286	68
823, 4, 9	Selected educational services -----	3	(D)	(D)	(D)	AA
83	Social services -----	21	1 771	796	177	136
835	Child day care services -----	17	1 477	691	153	131
832, 3, 6, 9	Other social services -----	4	294	105	24	5
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	57	19 999	8 955	2 029	311
871	Engineering, architectural, and surveying services -----	20	6 838	3 183	639	96
872	Accounting, auditing, and bookkeeping services -----	16	4 168	2 221	493	92
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	5	4 214	1 022	284	50
874	Management and public relations services -----	16	4 779	2 529	613	73
89	Services, n.e.c. -----	7	(D)	(D)	(D)	BB
WOODBURY COUNTY						
	Total -----	717	328 560	119 039	25 117	5 764
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	18	(D)	(D)	(D)	EE
7011	Hotels and motels -----	16	13 114	4 137	881	417
7011 pt.	Hotels -----	3	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts -----	13	(D)	(D)	(D)	CC
702, 3	Other lodging places -----	2	(D)	(D)	(D)	AA
72	Personal services -----	89	20 694	7 596	1 825	634
721	Laundry, cleaning, and garment services -----	19	7 270	2 617	630	187
7211	Power laundries, family and commercial* -----	—	—	—	—	—
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	6	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	7	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning -----	2	(D)	(D)	(D)	AA
7218	Industrial launderers* -----	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services* -----	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	6	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops -----	41	5 626	2 789	664	234
723	Beauty shops -----	39	(D)	(D)	(D)	CC
724	Barber shops -----	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors -----	—	—	—	—	—
726	Funeral service and crematories -----	11	(D)	(D)	(D)	BB
729	Miscellaneous personal services -----	12	(D)	(D)	(D)	CC

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
WOODBURY COUNTY—Con.						
73	Business services	106	36 566	13 804	3 116	1 033
731	Advertising	7	3 573	1 231	310	55
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	9	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	29	5 712	2 461	612	235
735	Miscellaneous equipment rental and leasing	10	(D)	(D)	(D)	BB
736	Personnel supply services	6	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services	12	2 252	795	130	21
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	5	1 067	225	39	7
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	29	11 913	4 219	976	352
75	Automotive repair, services, and parking	79	31 104	6 677	1 519	396
751	Automotive rental and leasing, without drivers	10	3 601	592	141	40
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	52	24 165	4 852	1 080	233
7532	Top, body, and upholstery repair shops and paint shops	17	12 230	1 703	422	78
7538	General automotive repair shops	16	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops	19	(D)	(D)	(D)	BB
754	Automotive services, except repair	17	3 338	1 233	298	123
76	Miscellaneous repair services	35	(D)	(D)	(D)	CC
762	Electrical repair shops	12	(D)	(D)	(D)	BB
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	10	6 258	1 258	267	68
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	21	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	47	(D)	(D)	(D)	EE
781, 2	Motion picture production, distribution, and services	1	(D)	(D)	(D)	AA
783	Motion picture theaters	5	(D)	(D)	(D)	BB
784	Video tape rental	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	3	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	27	10 213	2 329	449	224
80	Health services	187	135 534	61 005	12 060	1 784
801	Offices and clinics of doctors of medicine	92	92 618	44 245	8 262	841
802	Offices and clinics of dentists	36	13 076	4 219	887	197
803	Offices and clinics of doctors of osteopathy	4	1 666	891	111	13
804	Offices and clinics of other health practitioners	36	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	7	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	12	(D)	(D)	(D)	CC
81	Legal services	63	25 750	6 593	1 261	277
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	AA
83	Social services	21	(D)	(D)	(D)	CC
835	Child day care services	16	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	5	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	67	28 479	10 152	2 336	428
871	Engineering, architectural, and surveying services	14	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	33	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	AA
874	Management and public relations services	17	(D)	(D)	(D)	CC
89	Services, n.e.c.	3	(D)	(D)	(D)	AA

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CEDAR RAPIDS, IA MSA						
	Total	1 291	796 821	309 745	69 468	18 578
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	24	35 251	10 378	2 327	1 045
7011	Hotels and motels	24	35 251	10 378	2 327	1 045
7011 pt.	Hotels	13	24 999	7 800	1 912	790
7011 pt.	Motels, motor hotels, and tourist courts	11	10 252	2 578	415	255
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	182	32 442	11 145	2 668	1 016
721	Laundry, cleaning, and garment services	34	7 448	2 663	646	237
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	7	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	13	2 802	1 034	236	96
7217	Carpet and upholstery cleaning	12	1 484	517	137	62
7218	Industrial launderers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	14	2 950	929	207	82
723, 4	Beauty and barber shops	93	11 972	5 092	1 179	453
723	Beauty shops	91	(D)	(D)	(D)	EE
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	4	641	73	13	8
726	Funeral service and crematories	13	6 049	1 507	322	66
729	Miscellaneous personal services	24	3 382	881	301	170
73	Business services	231	309 094	112 630	27 441	9 639
731	Advertising	12	20 559	9 635	2 597	313
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	2 169	422	111	33
733	Mailing, reproduction, commercial art and photography, and stenographic services	21	7 485	2 238	569	125
734	Services to dwellings and other buildings	62	19 507	9 000	1 859	899
735	Miscellaneous equipment rental and leasing	17	74 361	5 703	1 398	217
736	Personnel supply services	22	54 549	41 941	10 854	5 684
737	Computer programming, data processing, and other computer related services	46	89 538	28 360	6 698	1 155
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	26	63 898	18 204	4 596	615
7374, 5, 6	Data processing services	11	19 913	8 955	1 780	486
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	9	5 727	1 201	322	54
738	Miscellaneous business services	47	40 926	15 331	3 355	1 213
75	Automotive repair, services, and parking	155	52 733	14 081	3 287	759
751	Automotive rental and leasing, without drivers	15	(D)	(D)	(D)	BB
752	Automobile parking	2	(D)	(D)	(D)	AA
753	Automotive repair shops	108	32 111	9 080	2 094	427
7532	Top, body, and upholstery repair shops and paint shops	27	11 741	3 588	855	149
7538	General automotive repair shops	53	11 123	3 134	702	166
7533, 4, 6, 7, 9	Other automotive repair shops	28	9 247	2 358	537	112
754	Automotive services, except repair	30	10 092	3 293	782	232
76	Miscellaneous repair services	61	25 813	7 002	1 654	335
762	Electrical repair shops	14	5 410	1 729	418	85
7622	Radio and television repair shops	3	950	214	54	12
7623, 9	Other electrical and electronic repair shops	11	4 460	1 515	364	73
763	Watch, clock, and jewelry repair	3	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	7	1 475	512	120	34
769	Miscellaneous repair and related services	37	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	80	29 679	6 730	1 503	740
781, 2	Motion picture production, distribution, and services	7	(D)	(D)	(D)	BB
783	Motion picture theaters	5	(D)	(D)	(D)	BB
784	Video tape rental	14	4 200	907	189	99
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	9	(D)	(D)	(D)	CC
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	45	14 068	2 978	627	354
80	Health services	288	178 586	90 269	17 915	2 847
801	Offices and clinics of doctors of medicine	106	102 328	60 838	11 389	1 031
802	Offices and clinics of dentists	81	27 330	11 548	2 456	447
803	Offices and clinics of doctors of osteopathy	3	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	57	14 488	4 310	930	254
805	Nursing and personal care facilities	16	18 365	8 638	2 023	715
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	25	(D)	(D)	(D)	EE
81	Legal services	94	46 217	19 915	3 652	566
823, 4, 9	Selected educational services	6	2 092	393	99	29

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CEDAR RAPIDS, IA MSA — Con.						
83	Social services	41	5 849	2 720	669	323
835	Child day care services	28	3 751	1 866	455	253
832, 3, 6, 9	Other social services	13	2 098	854	214	70
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	125	78 900	34 418	8 238	1 275
871	Engineering, architectural, and surveying services	40	26 363	11 437	2 907	342
872	Accounting, auditing, and bookkeeping services	38	17 329	7 238	1 818	302
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	11	20 558	9 801	2 126	344
874	Management and public relations services	36	14 650	5 942	1 387	287
89	Services, n.e.c.	4	165	64	15	4
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA						
	Total	2 381	1 180 568	419 285	92 545	23 736
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	58	50 630	13 219	3 085	1 523
7011	Hotels and motels	48	48 928	13 025	3 044	1 487
7011 pt.	Hotels	15	22 706	7 231	1 762	788
7011 pt.	Hotels, 25 guestrooms or more	13	(D)	(D)	(D)	FF
7011 pt.	Hotels, less than 25 guestrooms	2	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts	33	26 222	5 794	1 282	699
7011 pt.	Motels, tourist courts	26	13 930	3 161	705	418
7011 pt.	Motor hotels	7	12 292	2 633	577	281
702, 3	Other lodging places	10	1 702	194	41	36
702	Rooming and boarding houses	5	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	5	(D)	(D)	(D)	BB
72	Personal services	300	67 459	23 456	5 468	1 955
721	Laundry, cleaning, and garment services	68	26 021	8 998	2 111	668
7211	Power laundries, family and commercial*	2	(D)	(D)	(D)	BB
7213	Linen supply*	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	20	2 066	474	102	69
7216	Drycleaning plants, except rug cleaning*	21	6 392	2 500	564	258
7217	Carpet and upholstery cleaning	14	1 931	608	122	66
7218	Industrial launderers*	3	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	7	382	85	21	8
7212	Garment pressing, and agents for laundries and drycleaners	1	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	6	(D)	(D)	(D)	AA
722	Photographic studios, portrait	20	5 081	1 450	308	119
723, 4	Beauty and barber shops	134	15 831	7 015	1 630	671
723	Beauty shops	121	14 895	6 610	1 538	634
724	Barber shops	13	936	405	92	37
725	Shoe repair shops and shoeshine parlors	3	157	40	9	23
726	Funeral service and crematories	31	13 807	4 006	834	182
729	Miscellaneous personal services	44	6 562	1 947	576	292
7291	Tax return preparation services	19	1 224	281	197	115
7299	Miscellaneous personal services, n.e.c.	25	5 338	1 666	379	177
73	Business services	336	187 722	77 180	17 488	5 342
731	Advertising	24	9 026	3 053	871	120
7311	Advertising agencies	21	(D)	(D)	(D)	BB
7312	Outdoor advertising services	1	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	1	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	4 375	2 255	491	81
7322	Adjustment and collection services	5	(D)	(D)	(D)	BB
7323	Credit reporting services	2	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	26	7 503	1 795	418	91
7331	Direct mail advertising services	2	(D)	(D)	(D)	AA
7334	Photocopying and duplicating services	3	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics	13	2 525	900	239	49
7335	Commercial photography	1	(D)	(D)	(D)	AA
7336	Commercial art and graphic design	12	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services	8	4 002	701	131	23
734	Services to dwellings and other buildings	75	14 108	6 388	1 541	741
7342	Disinfecting and pest control services	14	5 005	1 572	319	75
7349	Building cleaning and maintenance services, n.e.c.	61	9 103	4 816	1 222	666
735	Miscellaneous equipment rental and leasing	42	27 582	6 470	1 549	286
7352	Medical equipment rental and leasing	4	3 757	709	177	36
7353	Heavy construction equipment rental and leasing	4	5 670	1 197	340	38
7359	Equipment rental and leasing, n.e.c.	34	18 155	4 564	1 032	212
736	Personnel supply services	29	27 561	19 570	4 088	1 724
7361	Employment agencies	6	1 077	542	172	29
7363	Help supply services	23	26 484	19 028	3 916	1 695
7363 pt.	Temporary help supply	22	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary	1	(D)	(D)	(D)	AA

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA — Con.					
73	Business services — Con.					
737	Computer programming, data processing, and other computer related services -----	46	43 516	15 178	3 189	515
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	28	28 996	10 164	2 069	276
7371	Computer programming services -----	10	4 315	1 664	375	40
7372	Prepackaged software -----	5	4 223	1 345	290	75
7373	Computer integrated systems -----	13	20 458	7 155	1 404	161
7374, 5, 6	Data processing services -----	10	(D)	(D)	(D)	CC
7374, 5	Computer processing, information retrieval -----	8	5 297	1 997	311	152
7376	Computer facilities management services -----	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	8	(D)	(D)	(D)	BB
7377	Computer rental and leasing -----	8	(D)	(D)	(D)	BB
7378	Computer maintenance and repair -----	8	(D)	(D)	(D)	BB
7379	Computer related services, n.e.c. -----	—	—	—	—	—
738	Miscellaneous business services -----	87	54 051	22 471	5 341	1 784
7381, 2	Detective agencies and protective services -----	21	19 861	12 695	3 120	1 089
7381	Detective, guard, and armored car services -----	19	(D)	(D)	(D)	FF
7382	Security systems services -----	2	(D)	(D)	(D)	EE
7383	News syndicates -----	—	—	—	—	—
7384	Photofinishing laboratories* -----	7	2 998	1 007	165	35
7389	Business services, n.e.c. -----	59	31 192	8 769	2 056	660
7389 pt.	Sign painting shops -----	4	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	4	2 307	277	72	17
7389 pt.	Telephone answering services -----	2	(D)	(D)	(D)	BB
7389 pt.	Other business services -----	49	27 688	8 019	1 878	604
75	Automotive repair, services, and parking -----	271	93 884	20 320	4 808	1 270
751	Automotive rental and leasing, without drivers -----	24	29 236	3 713	853	191
7513	Truck rental and leasing, without drivers -----	12	19 761	2 524	602	117
7514, 5	Passenger car rental and leasing -----	11	(D)	(D)	(D)	BB
7514	Passenger car rental -----	8	6 524	988	208	63
7515	Passenger car leasing -----	3	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	204	57 468	14 380	3 384	810
7532	Top, body, and upholstery repair shops and paint shops -----	62	17 309	4 227	1 034	229
7532 pt.	Top and body repair shops -----	58	16 774	4 071	1 014	223
7532 pt.	Paint shops -----	4	535	156	20	6
7538	General automotive repair shops -----	84	19 716	5 239	1 267	316
7538 pt.	General automotive repair shops, except diesel -----	73	16 383	4 098	985	252
7538 pt.	Diesel repair shops -----	11	3 333	1 141	282	64
7533, 4, 6, 7, 9	Other automotive repair shops -----	58	20 443	4 914	1 083	265
7533	Automotive exhaust system repair shops -----	16	5 955	1 520	295	77
7534	Tire retreading and repair shops -----	3	(D)	(D)	(D)	BB
7536	Automotive glass replacement shops -----	12	3 090	971	200	45
7537	Automotive transmission repair shops -----	8	1 344	424	98	19
7539	Automotive repair shops, n.e.c. -----	19	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	3	(D)	(D)	(D)	AA
7539 pt.	Brake, front end, and wheel alignment -----	7	2 472	720	162	40
7539 pt.	Automotive electrical and fuel system services -----	7	1 094	265	62	23
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	43	7 180	2 227	571	269
7542	Carwashes -----	23	4 299	1 384	347	190
7549	Automotive services, except repair and carwashes -----	20	2 881	843	224	79
76	Miscellaneous repair services -----	124	61 780	19 094	4 511	910
762	Electrical repair shops -----	40	16 136	6 367	1 535	348
7622	Radio and television repair shops -----	12	4 006	1 367	334	76
7623, 9	Other electrical and electronic repair shops -----	28	12 130	5 000	1 201	272
7623	Refrigeration and air-conditioning service and repair shops -----	5	1 266	346	88	18
7629	Electrical and electronic repair shops, n.e.c. -----	23	10 864	4 654	1 113	254
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	15	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services -----	68	44 259	12 454	2 916	535
7692	Welding repair -----	7	5 294	1 287	229	40
7694	Armature rewinding shops -----	5	5 551	1 782	477	110
7699	Repair shops and related services, n.e.c. -----	56	33 414	9 385	2 210	385
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	148	180 101	37 111	10 088	3 707
781, 2	Motion picture production, distribution, and services -----	3	(D)	(D)	(D)	AA
783	Motion picture theaters -----	7	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in -----	7	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters -----	—	—	—	—	—
784	Video tape rental -----	28	8 208	1 953	500	256
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	8	(D)	(D)	(D)	AA
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	6	(D)	(D)	(D)	AA
793	Bowling centers -----	19	6 615	1 686	482	261

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA — Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.					
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	83	157 300	32 099	8 834	3 053
794	Commercial sports -----	4	6 354	1 845	477	319
7941	Professional sports clubs, managers, promoters -----	2	(D)	(D)	(D)	BB
7948	Racing, including track operation -----	2	(D)	(D)	(D)	EE
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums ----	79	150 946	30 254	8 357	2 734
791	Dance studios, schools, and halls -----	5	(D)	(D)	(D)	BB
7991	Physical fitness facilities -----	14	2 419	786	185	151
7992	Public golf courses -----	9	3 330	706	93	35
7993	Coin-operated amusement devices -----	8	5 534	811	186	62
7996	Amusement parks -----	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs -----	9	3 521	1 128	227	119
7999, 84	Amusement and recreation services, including museums, n.e.c. -	33	135 076	26 415	7 595	2 327
7999 pt.	Concession operators of amusement devices and rides -----	2	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	-	-	-	-	-
7999 pt., 84	Other recreation and amusements, including museums -----	31	(D)	(D)	(D)	GG
80	Health services -----	678	361 280	158 084	31 194	5 999
801	Offices and clinics of doctors of medicine -----	254	159 146	83 521	14 660	1 740
8011 pt.	Offices of doctors of medicine -----	249	154 796	81 885	14 502	1 706
8011 pt.	General medical clinics -----	5	4 350	1 636	158	34
802	Offices and clinics of dentists -----	165	48 992	19 264	4 102	817
803	Offices and clinics of doctors of osteopathy -----	44	13 370	4 641	1 033	197
804	Offices and clinics of other health practitioners -----	142	30 643	9 908	2 225	501
8041	Offices and clinics of chiropractors -----	85	12 412	4 055	948	227
8042	Offices and clinics of optometrists -----	24	6 989	1 501	359	103
8043	Offices and clinics of podiatrists -----	12	1 882	265	50	20
8049	Offices and clinics of health practitioners, n.e.c. -----	21	9 360	4 087	868	151
805	Nursing and personal care facilities -----	18	32 965	14 376	3 522	1 328
8051	Skilled nursing care facilities -----	9	23 900	10 376	2 536	938
8052	Intermediate care facilities -----	8	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c. -----	1	(D)	(D)	(D)	AA
806	Hospitals -----	1	(D)	(D)	(D)	EE
8062	General medical and surgical hospitals -----	1	(D)	(D)	(D)	EE
8063, 9	Specialty hospitals -----	-	-	-	-	-
807, 8, 9	Other health services -----	54	(D)	(D)	(D)	GG
807	Medical and dental laboratories -----	28	28 474	9 175	2 036	448
8071	Medical laboratories -----	12	23 866	6 866	1 482	322
8072	Dental laboratories -----	16	4 608	2 309	554	126
808	Home health care services -----	11	10 651	5 088	1 208	399
809	Miscellaneous health and allied services, n.e.c. -----	15	(D)	(D)	(D)	CC
8092	Kidney dialysis centers -----	1	(D)	(D)	(D)	AA
8093	Specialty outpatient facilities, n.e.c. -----	7	7 572	2 071	333	104
8099	Health and allied services, n.e.c. -----	7	(D)	(D)	(D)	BB
81	Legal services -----	181	66 453	22 281	4 479	805
823, 4, 9	Selected educational services -----	14	3 482	1 394	291	66
823	Libraries -----	1	(D)	(D)	(D)	AA
824	Vocational schools -----	4	(D)	(D)	(D)	BB
829	Schools and educational services, n.e.c. -----	9	(D)	(D)	(D)	BB
83	Social services -----	54	5 989	2 668	693	322
835	Child day care services -----	41	3 879	1 769	444	253
832, 3, 6, 9	Other social services -----	13	2 110	899	249	69
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	206	96 317	42 673	10 004	1 748
871	Engineering, architectural, and surveying services -----	46	30 268	13 608	3 105	438
8711	Engineering services -----	30	26 707	12 310	2 837	379
8712	Architectural services -----	14	(D)	(D)	(D)	BB
8713	Surveying services -----	2	(D)	(D)	(D)	AA
872	Accounting, auditing, and bookkeeping services -----	90	31 652	12 291	3 265	604
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	9	(D)	(D)	(D)	CC
8731	Commercial physical and biological research -----	1	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research ----	5	(D)	(D)	(D)	CC
8734	Testing laboratories -----	3	(D)	(D)	(D)	BB
874	Management and public relations services -----	61	(D)	(D)	(D)	FF
8741	Management services -----	17	18 066	8 661	2 157	327
8742	Management consulting services -----	27	6 440	2 902	563	141
8743	Public relations services -----	5	(D)	(D)	(D)	AA
8744	Facilities support management services -----	3	1 878	1 095	255	44
8748	Business consulting services, n.e.c. -----	9	1 261	617	154	13
89	Services, n.e.c. -----	11	5 471	1 805	436	89

IA-52 IOWA

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DES MOINES, IA MSA						
	Total -----	3 414	2 174 504	848 222	190 184	37 207
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	75	101 641	28 436	6 733	3 006
7011	Hotels and motels -----	67	100 009	28 050	6 689	2 986
7011 pt.	Hotels -----	30	75 925	22 019	5 296	2 222
7011 pt.	Hotels, 25 guestrooms or more -----	25	75 615	21 958	5 284	2 212
7011 pt.	Hotels, less than 25 guestrooms -----	5	310	61	12	10
7011 pt.	Motels, motor hotels, and tourist courts -----	37	24 084	6 031	1 393	764
7011 pt.	Motels, tourist courts -----	27	12 461	3 206	734	415
7011 pt.	Motor hotels -----	10	11 623	2 825	659	349
702, 3	Other lodging places -----	8	1 632	386	44	20
702	Rooming and boarding houses -----	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks -----	6	(D)	(D)	(D)	AA
72	Personal services -----	410	102 480	35 192	8 485	2 824
721	Laundry, cleaning, and garment services -----	112	41 894	13 966	3 381	1 038
7211	Power laundries, family and commercial* -----	4	1 358	669	158	55
7213	Linen supply* -----	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning -----	27	4 289	1 140	269	124
7216	Drycleaning plants, except rug cleaning* -----	43	11 806	4 664	1 135	447
7217	Carpet and upholstery cleaning -----	21	4 968	1 609	364	110
7218	Industrial laundries* -----	4	17 648	5 486	1 360	265
7212, 9	Other laundry, cleaning, and garment services* -----	12	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners -----	7	606	149	39	20
7219	Laundry and garment services, n.e.c.* -----	5	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	30	14 401	3 693	831	247
723, 4	Beauty and barber shops -----	195	26 478	11 340	2 645	904
723	Beauty shops -----	187	25 648	11 070	2 583	886
724	Barber shops -----	8	830	270	62	18
725	Shoe repair shops and shoeshine parlors -----	5	300	111	38	9
726	Funeral service and crematories -----	28	10 271	3 146	751	159
729	Miscellaneous personal services -----	40	9 136	2 936	839	467
7291	Tax return preparation services -----	8	2 266	1 130	463	247
7299	Miscellaneous personal services, n.e.c. -----	32	6 870	1 806	376	220
73	Business services -----	664	625 826	236 140	56 239	12 031
731	Advertising -----	44	23 170	10 021	2 385	333
7311	Advertising agencies -----	33	18 513	9 050	2 141	262
7312	Outdoor advertising services -----	5	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives -----	2	(D)	(D)	(D)	AA
7319	Advertising, n.e.c. -----	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	19	19 287	4 739	1 176	261
7322	Adjustment and collection services -----	14	9 379	3 705	919	212
7323	Credit reporting services -----	5	9 908	1 034	257	49
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	83	35 251	11 231	2 747	497
7331	Direct mail advertising services -----	11	14 984	4 565	942	204
7334	Photocopying and duplicating services -----	16	5 784	1 585	404	79
7335, 6	Commercial photography, art, and graphics -----	41	10 913	3 127	750	124
7335	Commercial photography -----	9	3 913	1 394	345	47
7336	Commercial art and graphic design -----	32	7 000	1 733	405	77
7338	Secretarial and court reporting services -----	15	3 570	1 954	651	90
734	Services to dwellings and other buildings -----	138	29 699	15 287	3 238	1 685
7342	Disinfecting and pest control services -----	23	5 802	2 166	441	109
7349	Building cleaning and maintenance services, n.e.c. -----	115	23 897	13 121	2 797	1 576
735	Miscellaneous equipment rental and leasing -----	38	36 179	6 130	1 347	250
7352	Medical equipment rental and leasing -----	7	6 556	2 029	408	68
7353	Heavy construction equipment rental and leasing -----	5	2 714	845	201	35
7359	Equipment rental and leasing, n.e.c. -----	26	26 909	3 256	738	147
736	Personnel supply services -----	60	48 487	35 115	8 129	2 653
7361	Employment agencies -----	27	7 273	3 944	861	187
7363	Help supply services -----	33	41 214	31 171	7 268	2 466
7363 pt.	Temporary help supply -----	25	31 261	22 363	5 038	2 119
7363 pt.	Help supply, except temporary -----	8	9 953	8 808	2 230	347
737	Computer programming, data processing, and other computer related services -----	127	345 886	120 807	29 269	3 881
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	63	(D)	(D)	(D)	FF
7371	Computer programming services -----	34	21 666	9 682	2 100	256
7372	Prepackaged software -----	13	35 210	21 156	5 507	556
7373	Computer integrated systems -----	16	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services -----	35	208 807	71 073	16 879	2 608
7374, 5	Computer processing, information retrieval -----	33	(D)	(D)	(D)	HH
7376	Computer facilities management services -----	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	29	(D)	(D)	(D)	EE
7377	Computer rental and leasing -----	-	-	-	-	-
7378	Computer maintenance and repair -----	17	70 085	15 688	4 042	321
7379	Computer related services, n.e.c. -----	12	(D)	(D)	(D)	BB

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DES MOINES, IA MSA—Con.						
73	Business services—Con.					
738	Miscellaneous business services	155	87 867	32 810	7 948	2 471
7381, 2	Detective agencies and protective services	29	20 467	11 729	2 858	919
7381	Detective, guard, and armored car services	24	14 314	9 585	2 407	847
7382	Security systems services	5	6 153	2 144	451	72
7383	News syndicates	2	(D)	(D)	(D)	BB
7384	Photofinishing laboratories*	16	10 688	2 141	627	142
7389	Business services, n.e.c.	108	(D)	(D)	(D)	GG
7389 pt.	Sign painting shops	5	1 211	393	73	23
7389 pt.	Interior designing	13	2 267	319	91	42
7389 pt.	Telephone answering services	3	(D)	(D)	(D)	BB
7389 pt.	Other business services	87	(D)	(D)	(D)	GG
75	Automotive repair, services, and parking	377	172 406	40 814	9 907	2 264
751	Automotive rental and leasing, without drivers	36	73 835	13 071	3 212	554
7513	Truck rental and leasing, without drivers	21	63 252	11 287	2 839	474
7514, 5	Passenger car rental and leasing	13	(D)	(D)	(D)	BB
7514	Passenger car rental	11	(D)	(D)	(D)	BB
7515	Passenger car leasing	2	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental	2	(D)	(D)	(D)	AA
752	Automobile parking	40	(D)	(D)	(D)	CC
753	Automotive repair shops	244	78 501	21 772	5 158	1 104
7532	Top, body, and upholstery repair shops and paint shops	79	25 412	7 813	1 881	383
7532 pt.	Top and body repair shops	76	25 102	7 747	1 872	381
7532 pt.	Paint shops	3	310	66	9	2
7538	General automotive repair shops	106	30 550	7 557	1 757	406
7538 pt.	General automotive repair shops, except diesel	96	27 356	6 747	1 586	363
7538 pt.	Diesel repair shops	10	3 194	810	171	43
7533, 4, 6, 7, 9	Other automotive repair shops	59	22 539	6 402	1 520	315
7533	Automotive exhaust system repair shops	10	4 777	1 223	294	50
7534	Tire retreading and repair shops	2	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops	14	5 384	1 429	350	78
7537	Automotive transmission repair shops	11	4 032	1 489	317	72
7539	Automotive repair shops, n.e.c.	22	(D)	(D)	(D)	BB
7539 pt.	Radiator repair	8	2 691	702	192	40
7539 pt.	Brake, front end, and wheel alignment	4	1 123	482	104	18
7539 pt.	Automotive electrical and fuel system services	8	1 706	476	125	26
7539 pt.	Other automotive repair shops, n.e.c.	2	(D)	(D)	(D)	AA
754	Automotive services, except repair	57	(D)	(D)	(D)	EE
7542	Carwashes	29	(D)	(D)	(D)	EE
7549	Automotive services, except repair and carwashes	28	8 948	2 312	585	155
76	Miscellaneous repair services	129	55 476	15 679	3 908	759
762	Electrical repair shops	37	19 610	5 531	1 395	319
7622	Radio and television repair shops	8	1 770	675	158	36
7623, 9	Other electrical and electronic repair shops	29	17 840	4 856	1 237	283
7623	Refrigeration and air-conditioning service and repair shops	1	(D)	(D)	(D)	AA
7629	Electrical and electronic repair shops, n.e.c.	28	(D)	(D)	(D)	EE
763	Watch, clock, and jewelry repair	3	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	14	1 280	353	78	37
769	Miscellaneous repair and related services	75	(D)	(D)	(D)	EE
7692	Welding repair	2	(D)	(D)	(D)	AA
7694	Armature rewinding shops	4	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	69	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums	209	176 322	30 825	6 543	2 316
781, 2	Motion picture production, distribution, and services	24	41 883	7 789	2 008	283
783	Motion picture theaters	19	12 204	1 478	325	250
7832	Motion picture theaters, except drive-in	16	11 235	1 329	312	244
7833	Drive-in motion picture theaters	3	969	149	13	6
784	Video tape rental	39	7 207	1 643	415	237
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	13	598	237	57	65
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	212	101	19	8
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	386	136	38	57
793	Bowling centers	16	7 103	2 028	508	249
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	98	107 327	17 650	3 230	1 232
794	Commercial sports	9	(D)	(D)	(D)	CC
7941	Professional sports clubs, managers, promoters	1	(D)	(D)	(D)	AA
7948	Racing, including track operation	8	(D)	(D)	(D)	CC
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	89	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls	16	2 087	530	144	97
7991	Physical fitness facilities	9	5 443	2 687	756	221
7992	Public golf courses	7	5 154	1 325	180	110
7993	Coin-operated amusement devices	12	17 212	1 768	226	69
7996	Amusement parks	2	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	8	4 491	1 415	261	151
7999, 84	Amusement and recreation services, including museums, n.e.c.	35	15 447	3 197	678	288
7999 pt.	Concession operators of amusement devices and rides	3	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	32	(D)	(D)	(D)	EE

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DES MOINES, IA MSA — Con.						
80	Health services	738	508 629	265 292	55 122	7 117
801	Offices and clinics of doctors of medicine	280	284 202	166 003	33 155	2 344
8011 pt.	Offices of doctors of medicine	275	280 138	164 540	32 793	2 296
8011 pt.	General medical clinics	5	4 064	1 463	362	48
802	Offices and clinics of dentists	180	62 045	24 995	5 477	947
803	Offices and clinics of doctors of osteopathy	65	39 368	19 446	3 757	359
804	Offices and clinics of other health practitioners	118	25 652	8 544	1 849	455
8041	Offices and clinics of chiropractors	41	6 173	1 331	316	109
8042	Offices and clinics of optometrists	28	8 527	2 950	655	143
8043	Offices and clinics of podiatrists	16	2 812	918	240	57
8049	Offices and clinics of health practitioners, n.e.c.	33	8 140	3 345	638	146
805	Nursing and personal care facilities	30	50 229	24 371	5 991	1 906
8051	Skilled nursing care facilities	10	21 141	10 485	2 654	811
8052	Intermediate care facilities	17	25 061	12 051	2 886	968
8059	Nursing and personal care facilities, n.e.c.	3	4 027	1 835	451	127
806	Hospitals	1	(D)	(D)	(D)	CC
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	CC
8063, 9	Specialty hospitals	—	—	—	—	—
807, 8, 9	Other health services	64	(D)	(D)	(D)	FF
807	Medical and dental laboratories	24	13 363	5 361	1 200	226
8071	Medical laboratories	6	8 611	3 085	666	117
8072	Dental laboratories	18	4 752	2 276	534	109
808	Home health care services	11	9 675	5 649	1 211	478
809	Miscellaneous health and allied services, n.e.c.	29	(D)	(D)	(D)	CC
8092	Kidney dialysis centers	1	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	15	6 857	3 573	817	137
8099	Health and allied services, n.e.c.	13	(D)	(D)	(D)	BB
81	Legal services	260	170 730	76 711	15 810	1 862
823, 4, 9	Selected educational services	23	5 170	1 857	409	149
823	Libraries	—	—	—	—	—
824	Vocational schools	8	2 391	762	175	55
829	Schools and educational services, n.e.c.	15	2 779	1 095	234	94
83	Social services	117	25 237	11 654	2 968	1 202
835	Child day care services	62	12 726	6 580	1 741	841
832, 3, 6, 9	Other social services	55	12 511	5 074	1 227	361
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	387	217 908	100 260	22 958	3 493
871	Engineering, architectural, and surveying services	85	63 455	27 961	5 951	809
8711	Engineering services	45	38 171	17 154	3 625	490
8712	Architectural services	35	23 889	10 222	2 193	290
8713	Surveying services	5	1 395	585	133	29
872	Accounting, auditing, and bookkeeping services	145	80 630	33 689	8 244	1 243
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	21	10 811	4 233	980	241
8731	Commercial physical and biological research	4	(D)	(D)	(D)	BB
8732	Commercial economic, sociological, and educational research	12	4 849	2 008	505	152
8734	Testing laboratories	5	(D)	(D)	(D)	BB
874	Management and public relations services	136	63 012	34 377	7 783	1 200
8741	Management services	49	34 395	21 907	4 942	729
8742	Management consulting services	56	17 645	8 100	1 805	259
8743	Public relations services	9	(D)	(D)	(D)	AA
8744	Facilities support management services	2	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	20	9 310	3 678	791	191
89	Services, n.e.c.	25	12 679	5 362	1 102	184
DUBUQUE, IA MSA						
	Total	536	321 947	150 776	30 431	7 858
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	25	(D)	(D)	(D)	FF
7011	Hotels and motels	24	18 109	5 851	1 345	712
7011 pt.	Hotels	10	10 376	3 556	829	441
7011 pt.	Motels, motor hotels, and tourist courts	14	7 733	2 295	516	271
702, 3	Other lodging places	1	(D)	(D)	(D)	AA

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DUBUQUE, IA MSA—Con.						
72	Personal services	85	16 119	6 023	1 348	525
721	Laundry, cleaning, and garment services	13	4 772	2 071	484	154
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	6	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	3	426	202	63	30
7218	Industrial laundriers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	7	1 369	335	77	51
723, 4	Beauty and barber shops	46	5 075	2 339	529	216
723	Beauty shops	45	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	12	4 106	972	173	44
729	Miscellaneous personal services	7	797	306	85	60
73	Business services	74	61 744	27 614	6 198	1 696
731	Advertising	5	4 102	1 438	268	36
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	2 256	898	213	39
734	Services to dwellings and other buildings	19	3 892	1 687	321	168
735	Miscellaneous equipment rental and leasing	10	3 960	769	162	60
736	Personnel supply services	8	7 574	6 152	1 323	634
737	Computer programming, data processing, and other computer related services	6	(D)	(D)	(D)	EE
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4	(D)	(D)	(D)	CC
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	EE
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	15	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	76	25 299	6 152	1 392	411
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	1	(D)	(D)	(D)	AA
753	Automotive repair shops	61	18 054	4 010	908	236
7532	Top, body, and upholstery repair shops and paint shops	21	6 651	1 700	382	95
7538	General automotive repair shops	27	7 718	1 405	325	92
7533, 4, 6, 7, 9	Other automotive repair shops	13	3 685	905	201	49
754	Automotive services, except repair	12	(D)	(D)	(D)	CC
76	Miscellaneous repair services	27	8 289	1 949	478	117
762	Electrical repair shops	8	2 696	886	225	49
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	3	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	16	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	39	37 716	9 041	2 256	1 445
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	BB
784	Video tape rental	5	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	4	(D)	(D)	(D)	BB
793	Bowling centers	8	2 869	764	223	124
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	19	30 072	7 531	1 869	1 182
80	Health services	117	114 341	74 717	13 363	2 124
801	Offices and clinics of doctors of medicine	30	71 944	55 396	8 666	1 028
802	Offices and clinics of dentists	48	17 087	7 991	1 525	313
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	21	4 354	1 592	327	95
805	Nursing and personal care facilities	4	7 232	4 125	1 529	454
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	13	(D)	(D)	(D)	CC
81	Legal services	33	12 328	5 792	1 126	176
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA
83	Social services	13	1 229	599	132	87
835	Child day care services	10	1 010	557	125	81
832, 3, 6, 9	Other social services	3	219	42	7	6

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DUBUQUE, IA MSA — Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	42	26 227	12 903	2 759	544
871	Engineering, architectural, and surveying services -----	14	6 647	3 681	737	109
872	Accounting, auditing, and bookkeeping services -----	18	18 051	8 490	1 960	420
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	—	—	—	—	—
874	Management and public relations services -----	10	1 529	732	62	15
89	Services, n.e.c. -----	2	(D)	(D)	(D)	AA
IOWA CITY, IA MSA						
	Total -----	590	311 334	104 888	23 571	6 653
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	25	22 386	6 049	1 258	665
7011	Hotels and motels -----	21	21 828	5 990	1 253	657
7011 pt.	Hotels -----	6	10 556	2 834	538	300
7011 pt.	Motels, motor hotels, and tourist courts -----	15	11 272	3 156	715	357
702, 3	Other lodging places -----	4	558	59	5	8
72	Personal services -----	87	13 477	4 551	1 102	470
721	Laundry, cleaning, and garment services -----	17	2 346	756	206	91
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	4	560	138	34	32
7216	Drycleaning plants, except rug cleaning* -----	9	1 538	564	149	55
7217	Carpet and upholstery cleaning -----	3	(D)	(D)	(D)	AA
7218	Industrial laundries* -----	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	—	—	—	—	—
722	Photographic studios, portrait -----	5	684	131	33	18
723, 4	Beauty and barber shops -----	47	6 411	2 513	557	210
723	Beauty shops -----	44	6 210	2 437	534	206
724	Barber shops -----	3	201	76	23	4
725	Shoe repair shops and shoeshine parlors -----	2	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	6	1 941	435	95	28
729	Miscellaneous personal services -----	10	(D)	(D)	(D)	CC
73	Business services -----	99	106 595	30 484	7 388	2 170
731	Advertising -----	4	(D)	(D)	(D)	BB
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	2	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	11	3 400	895	229	77
734	Services to dwellings and other buildings -----	25	3 293	1 375	303	184
735	Miscellaneous equipment rental and leasing -----	11	8 929	1 764	456	106
736	Personnel supply services -----	8	4 994	3 408	698	587
737	Computer programming, data processing, and other computer related services -----	17	(D)	(D)	(D)	FF
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	10	5 135	2 469	501	57
7374, 5, 6	Data processing services -----	6	(D)	(D)	(D)	FF
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	1	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	21	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking -----	57	18 577	4 296	1 034	265
751	Automotive rental and leasing, without drivers -----	4	2 657	324	77	18
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	43	13 626	3 258	796	191
7532	Top, body, and upholstery repair shops and paint shops -----	11	4 594	1 347	335	77
7538	General automotive repair shops -----	25	4 855	1 112	266	71
7533, 4, 6, 7, 9	Other automotive repair shops -----	7	4 177	799	195	43
754	Automotive services, except repair -----	10	2 294	714	161	56
76	Miscellaneous repair services -----	28	6 181	1 583	374	106
762	Electrical repair shops -----	8	2 343	769	197	51
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops -----	6	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	5	437	78	19	9
769	Miscellaneous repair and related services -----	15	3 401	736	158	46
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	42	12 510	2 437	518	398
781, 2	Motion picture production, distribution, and services -----	—	—	—	—	—
783	Motion picture theaters -----	4	(D)	(D)	(D)	BB
784	Video tape rental -----	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	1	(D)	(D)	(D)	AA
793	Bowling centers -----	2	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	26	6 403	1 355	256	215

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
IOWA CITY, IA MSA — Con.						
80	Health services	134	64 711	28 334	5 861	1 206
801	Offices and clinics of doctors of medicine	44	37 020	16 901	3 351	360
802	Offices and clinics of dentists	38	10 570	3 716	776	183
803	Offices and clinics of doctors of osteopathy	—	—	—	—	—
804	Offices and clinics of other health practitioners	30	6 990	2 600	575	165
805	Nursing and personal care facilities	5	6 448	3 238	754	281
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	17	3 683	1 879	405	217
81	Legal services	40	16 471	4 578	861	204
823, 4, 9	Selected educational services	4	1 692	706	172	69
83	Social services	30	4 351	2 071	498	359
835	Child day care services	22	3 299	1 713	404	299
832, 3, 6, 9	Other social services	8	1 052	358	94	60
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	41	43 898	19 558	4 423	728
871	Engineering, architectural, and surveying services	17	23 908	11 996	2 610	320
872	Accounting, auditing, and bookkeeping services	12	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	CC
874	Management and public relations services	10	11 816	4 570	1 072	174
89	Services, n.e.c.	3	485	241	82	13
OMAHA, NE-IA MSA						
Total		4 927	3 660 781	1 481 865	343 856	72 249
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	92	108 374	29 617	7 226	3 042
7011	Hotels and motels	83	107 331	29 385	7 180	3 019
7011 pt.	Hotels	30	68 447	19 152	4 819	1 910
7011 pt.	Hotels, 25 guestrooms or more	26	68 221	19 112	4 810	1 901
7011 pt.	Hotels, less than 25 guestrooms	4	226	40	9	9
7011 pt.	Motels, motor hotels, and tourist courts	53	38 884	10 233	2 361	1 109
7011 pt.	Motels, tourist courts	38	21 310	5 491	1 294	599
7011 pt.	Motor hotels	15	17 574	4 742	1 067	510
702, 3	Other lodging places	9	1 043	232	46	23
702	Rooming and boarding houses	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	7	(D)	(D)	(D)	BB
72	Personal services	582	128 324	47 715	11 006	4 117
721	Laundry, cleaning, and garment services	143	40 242	14 764	3 383	1 276
7211	Power laundries, family and commercial*	3	475	142	36	16
7213	Linen supply*	4	8 356	2 668	623	166
7215	Coin-operated laundries and drycleaning	31	3 254	774	153	112
7216	Drycleaning plants, except rug cleaning*	49	12 168	5 238	1 083	470
7217	Carpet and upholstery cleaning	29	5 154	1 891	446	185
7218	Industrial launderers*	3	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	24	(D)	(D)	(D)	CC
7212	Garment pressing, and agents for laundries and drycleaners	11	1 913	832	219	97
7219	Laundry and garment services, n.e.c.*	13	(D)	(D)	(D)	CC
722	Photographic studios, portrait	44	13 063	2 948	517	222
723, 4	Beauty and barber shops	296	46 158	21 073	4 951	1 700
723	Beauty shops	271	43 494	19 929	4 660	1 607
724	Barber shops	25	2 664	1 144	291	93
725	Shoe repair shops and shoeshine parlors	5	505	156	40	14
726	Funeral service and crematories	37	16 370	4 607	934	199
729	Miscellaneous personal services	57	11 986	4 167	1 181	706
7291	Tax return preparation services	16	2 834	1 529	576	399
7299	Miscellaneous personal services, n.e.c.	41	9 152	2 638	605	307
73	Business services	1 010	1 484 244	638 836	156 714	34 407
731	Advertising	67	38 872	15 953	3 761	513
7311	Advertising agencies	54	27 275	13 468	3 158	429
7312	Outdoor advertising services	4	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	5	755	312	77	11
7319	Advertising, n.e.c.	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	29	29 533	8 587	2 001	399
7322	Adjustment and collection services	24	16 812	6 874	1 590	330
7323	Credit reporting services	5	12 721	1 713	411	69
733	Mailing, reproduction, commercial art and photography, and stenographic services	101	77 176	21 438	5 474	1 241
7331	Direct mail advertising services	19	58 438	15 680	4 092	926
7334	Photocopying and duplicating services	12	5 573	1 404	289	100
7335, 6	Commercial photography, art, and graphics	47	10 038	2 857	710	129
7335	Commercial photography	12	1 880	595	159	27
7336	Commercial art and graphic design	35	8 158	2 262	551	102
7338	Secretarial and court reporting services	23	3 127	1 497	383	86
734	Services to dwellings and other buildings	228	64 315	30 275	6 496	3 353
7342	Disinfecting and pest control services	30	7 408	3 147	665	168
7349	Building cleaning and maintenance services, n.e.c.	198	56 907	27 128	5 831	3 185

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
OMAHA, NE-IA MSA — Con.						
73	Business services—Con.					
735	Miscellaneous equipment rental and leasing -----	57	40 066	9 691	2 260	485
7352	Medical equipment rental and leasing -----	11	11 613	2 319	532	96
7353	Heavy construction equipment rental and leasing -----	4	1 431	402	99	37
7359	Equipment rental and leasing, n.e.c. -----	42	27 022	6 970	1 629	352
736	Personnel supply services -----	96	219 091	164 325	39 205	9 212
7361	Employment agencies -----	50	13 265	7 848	1 664	861
7363	Help supply services -----	46	205 826	156 477	37 541	8 351
7363 pt.	Temporary help supply -----	33	48 000	28 954	6 347	3 208
7363 pt.	Help supply, except temporary -----	13	157 826	127 523	31 194	5 143
737	Computer programming, data processing, and other computer related services -----	187	668 263	255 664	64 259	7 889
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	110	229 799	90 857	22 147	1 961
7371	Computer programming services -----	67	106 872	45 547	10 711	1 003
7372	Prepackaged software -----	23	92 387	34 954	9 028	686
7373	Computer integrated systems -----	20	30 540	10 356	2 408	272
7374, 5, 6	Data processing services -----	34	404 207	153 271	39 333	5 549
7374, 5	Computer processing, information retrieval -----	34	404 207	153 271	39 333	5 549
7376	Computer facilities management services -----	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	43	34 257	11 536	2 779	379
7377	Computer rental and leasing -----	6	3 736	493	100	19
7378	Computer maintenance and repair -----	19	26 222	8 565	2 000	262
7379	Computer related services, n.e.c. -----	18	4 299	2 478	679	98
738	Miscellaneous business services -----	245	346 928	132 903	33 258	11 315
7381, 2	Detective agencies and protective services -----	57	32 418	18 642	4 587	1 913
7381	Detective, guard, and armored car services -----	48	24 099	15 868	3 918	1 796
7382	Security systems services -----	9	8 319	2 774	669	117
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	23	22 114	5 714	1 288	290
7389	Business services, n.e.c. -----	163	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	9	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	21	5 145	1 146	183	73
7389 pt.	Telephone answering services -----	3	1 856	756	180	52
7389 pt.	Other business services -----	130	281 935	105 716	26 799	8 954
75	Automotive repair, services, and parking -----	541	210 953	51 731	12 544	3 109
751	Automotive rental and leasing, without drivers -----	32	54 989	6 362	1 535	380
7513	Truck rental and leasing, without drivers -----	14	23 077	2 536	594	97
7514, 5	Passenger car rental and leasing -----	18	31 912	3 826	941	283
7514	Passenger car rental -----	15	(D)	(D)	(D)	EE
7515	Passenger car leasing -----	3	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	35	5 675	835	206	95
753	Automotive repair shops -----	382	128 250	37 935	9 167	1 933
7532	Top, body, and upholstery repair shops and paint shops -----	136	39 585	12 324	3 060	637
7532 pt.	Top and body repair shops -----	128	36 422	11 247	2 807	582
7532 pt.	Paint shops -----	8	3 163	1 077	253	55
7538	General automotive repair shops -----	159	61 069	17 120	4 082	891
7538 pt.	General automotive repair shops, except diesel -----	134	35 513	8 816	2 072	476
7538 pt.	Diesel repair shops -----	25	25 556	8 304	2 010	415
7533, 4, 6, 7, 9	Other automotive repair shops -----	87	27 596	8 491	2 025	405
7533	Automotive exhaust system repair shops -----	20	6 663	1 994	432	81
7534	Tire retreading and repair shops -----	2	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	20	7 422	2 101	504	105
7537	Automotive transmission repair shops -----	20	7 862	2 700	685	119
7539	Automotive repair shops, n.e.c. -----	25	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	11	2 037	541	128	31
7539 pt.	Brake, front end, and wheel alignment -----	4	784	300	83	17
7539 pt.	Automotive electrical and fuel system services -----	6	1 019	295	69	25
7539 pt.	Other automotive repair shops, n.e.c. -----	4	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	92	22 039	6 599	1 636	701
7542	Carwashes -----	59	12 510	3 825	931	502
7549	Automotive services, except repair and carwashes -----	33	9 529	2 774	705	199
76	Miscellaneous repair services -----	232	94 532	28 796	7 272	1 538
762	Electrical repair shops -----	67	35 963	12 177	3 079	672
7622	Radio and television repair shops -----	25	10 430	4 924	1 234	245
7623, 9	Other electrical and electronic repair shops -----	42	25 533	7 253	1 845	427
7623	Refrigeration and air-conditioning service and repair shops -----	11	5 995	1 332	417	49
7629	Electrical and electronic repair shops, n.e.c. -----	31	19 538	5 921	1 428	378
763	Watch, clock, and jewelry repair -----	9	1 409	494	119	40
764	Reupholstery and furniture repair -----	24	2 646	772	185	67
769	Miscellaneous repair and related services -----	132	54 514	15 353	3 889	759
7692	Welding repair -----	11	2 234	675	159	48
7694	Armature rewinding shops -----	3	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c. -----	118	(D)	(D)	(D)	FF

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
OMAHA, NE-IA MSA — Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	308	153 119	36 591	7 875	3 711
781, 2	Motion picture production, distribution, and services	22	8 106	2 330	497	91
783	Motion picture theaters	19	17 409	1 989	473	298
7832	Motion picture theaters, except drive-in	18	(D)	(D)	(D)	EE
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	36	12 638	1 766	396	234
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	30	7 647	1 651	340	173
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	13	6 114	1 052	215	60
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	17	1 533	599	125	113
793	Bowling centers	23	12 896	4 067	1 022	513
79 ex. 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums	178	94 423	24 788	5 147	2 402
794	Commercial sports	20	41 334	7 762	1 755	668
7941	Professional sports clubs, managers, promoters	4	(D)	(D)	(D)	BB
7948	Racing, including track operation	16	(D)	(D)	(D)	FF
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	158	53 089	17 026	3 392	1 734
791	Dance studios, schools, and halls	17	1 912	476	121	78
7991	Physical fitness facilities	25	8 953	2 377	552	392
7992	Public golf courses	15	6 565	2 456	411	190
7993	Coin-operated amusement devices	16	5 193	1 216	468	75
7996	Amusement parks	2	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	14	7 224	2 295	468	221
7999, 84	Amusement and recreation services, including museums, n.e.c.	69	(D)	(D)	(D)	FF
7999 pt.	Concession operators of amusement devices and rides	—	—	—	—	—
7999 pt., 84	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums	68	(D)	(D)	(D)	FF
80	Health services	1 009	820 356	373 523	80 059	12 439
801	Offices and clinics of doctors of medicine	454	398 355	213 324	44 045	3 875
8011 pt.	Offices of doctors of medicine	444	375 700	203 772	41 982	3 602
8011 pt.	General medical clinics	10	22 655	9 552	2 063	273
802	Offices and clinics of dentists	299	80 715	30 950	6 642	1 395
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	145	(D)	(D)	(D)	FF
8041	Offices and clinics of chiropractors	61	11 178	2 725	499	166
8042	Offices and clinics of optometrists	29	8 176	2 333	567	104
8043	Offices and clinics of podiatrists	15	3 216	1 226	191	66
8049	Offices and clinics of health practitioners, n.e.c.	40	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	32	64 259	32 772	7 321	2 412
8051	Skilled nursing care facilities	23	49 742	25 122	5 892	1 835
8052	Intermediate care facilities	6	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c.	3	(D)	(D)	(D)	CC
806	Hospitals	2	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services	76	(D)	(D)	(D)	GG
807	Medical and dental laboratories	32	31 336	15 021	3 166	498
8071	Medical laboratories	15	25 996	12 413	2 498	360
8072	Dental laboratories	17	5 340	2 608	668	138
808	Home health care services	21	39 708	14 604	3 412	1 159
809	Miscellaneous health and allied services, n.e.c.	23	(D)	(D)	(D)	EE
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	18	(D)	(D)	(D)	EE
8099	Health and allied services, n.e.c.	5	2 959	1 347	295	54
81	Legal services	340	205 657	77 599	15 770	2 233
823, 4, 9	Selected educational services	32	14 545	3 852	846	247
823	Libraries	—	—	—	—	—
824	Vocational schools	12	6 584	2 479	582	141
829	Schools and educational services, n.e.c.	20	7 961	1 373	264	106
83	Social services	190	34 002	14 954	3 624	1 519
835	Child day care services	138	17 702	7 518	1 800	1 066
832, 3, 6, 9	Other social services	52	16 300	7 436	1 824	453

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OMAHA, NE-IA MSA — Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	556	397 297	174 569	39 921	5 740
871	Engineering, architectural, and surveying services	147	152 310	82 030	18 751	2 243
8711	Engineering services	84	93 564	51 596	11 353	1 391
8712	Architectural services	54	56 692	29 616	7 240	807
8713	Surveying services	9	2 054	818	158	45
872	Accounting, auditing, and bookkeeping services	196	78 499	34 338	7 836	1 284
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	28	56 028	17 425	4 045	1 078
8731	Commercial physical and biological research	4	(D)	(D)	(D)	CC
8732	Commercial economic, sociological, and educational research	17	34 934	10 946	2 536	840
8734	Testing laboratories	7	(D)	(D)	(D)	CC
874	Management and public relations services	185	110 460	40 776	9 289	1 135
8741	Management services	52	67 612	22 869	5 672	551
8742	Management consulting services	92	30 907	14 011	2 637	393
8743	Public relations services	12	(D)	(D)	(D)	BB
8744	Facilities support management services	2	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c.	27	4 730	1 752	478	123
89	Services, n.e.c.	35	9 378	4 082	999	147
SIOUX CITY, IA-NE MSA						
	Total	819	370 943	132 470	28 215	6 723
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	24	(D)	(D)	(D)	FF
7011	Hotels and motels	21	18 787	5 727	1 272	605
7011 pt.	Hotels	4	10 148	3 189	865	353
7011 pt.	Motels, motor hotels, and tourist courts	17	8 639	2 538	407	252
702, 3	Other lodging places	3	(D)	(D)	(D)	AA
72	Personal services	101	22 818	8 088	1 961	681
721	Laundry, cleaning, and garment services	23	8 000	2 756	661	196
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	7	547	112	22	19
7216	Drycleaning plants, except rug cleaning*	8	2 113	909	213	89
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	AA
7218	Industrial laundrers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	7	1 268	271	62	34
723, 4	Beauty and barber shops	44	5 887	2 880	687	245
723	Beauty shops	42	(D)	(D)	(D)	CC
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	12	4 408	1 082	252	50
729	Miscellaneous personal services	14	(D)	(D)	(D)	CC
73	Business services	121	39 695	14 882	3 344	1 150
731	Advertising	7	3 573	1 231	310	55
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	2 648	1 140	258	70
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	1 651	434	97	22
734	Services to dwellings and other buildings	35	6 931	3 024	738	311
735	Miscellaneous equipment rental and leasing	12	5 969	1 257	284	59
736	Personnel supply services	7	3 601	2 500	483	240
737	Computer programming, data processing, and other computer related services	12	2 252	795	130	21
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	5	1 067	225	39	7
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	5	(D)	(D)	(D)	AA
738	Miscellaneous business services	33	13 070	4 501	1 044	372
75	Automotive repair, services, and parking	94	36 112	7 773	1 786	456
751	Automotive rental and leasing, without drivers	13	5 630	845	197	51
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	61	26 568	5 475	1 232	266
7532	Top, body, and upholstery repair shops and paint shops	22	13 224	2 048	506	96
7538	General automotive repair shops	18	5 606	1 396	259	62
7533, 4, 6, 7, 9	Other automotive repair shops	21	7 738	2 031	467	108
754	Automotive services, except repair	20	3 914	1 453	357	139
76	Miscellaneous repair services	42	26 360	7 439	1 761	284
762	Electrical repair shops	14	6 601	1 341	286	77
7622	Radio and television repair shops	4	343	83	19	9
7623, 9	Other electrical and electronic repair shops	10	6 258	1 258	267	68
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	26	(D)	(D)	(D)	CC

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	WATERLOO—CEDAR FALLS, IA MSA — Con.					
75	Automotive repair, services, and parking -----	78	19 483	5 138	1 307	335
751	Automotive rental and leasing, without drivers -----	7	2 741	377	123	34
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	59	14 699	3 858	951	210
7532	Top, body, and upholstery repair shops and paint shops -----	20	5 655	1 754	432	97
7538	General automotive repair shops -----	23	4 684	1 015	238	61
7533, 4, 6, 7, 9	Other automotive repair shops -----	16	4 360	1 089	281	52
754	Automotive services, except repair -----	12	2 043	903	233	91
76	Miscellaneous repair services -----	43	9 551	3 121	783	227
762	Electrical repair shops -----	10	3 869	1 755	451	114
7622	Radio and television repair shops -----	3	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops -----	7	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	3	219	76	22	14
769	Miscellaneous repair and related services -----	29	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	55	18 372	4 038	1 181	676
781, 2	Motion picture production, distribution, and services -----	2	(D)	(D)	(D)	AA
783	Motion picture theaters -----	4	(D)	(D)	(D)	BB
784	Video tape rental -----	14	2 585	443	112	79
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	4	(D)	(D)	(D)	AA
793	Bowling centers -----	5	2 299	606	183	114
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	26	9 418	2 291	707	400
80	Health services -----	210	139 169	61 904	13 128	1 881
801	Offices and clinics of doctors of medicine -----	107	91 275	44 867	9 426	894
802	Offices and clinics of dentists -----	58	18 774	7 380	1 509	351
803	Offices and clinics of doctors of osteopathy -----	5	1 919	987	158	37
804	Offices and clinics of other health practitioners -----	27	7 135	2 903	667	121
805	Nursing and personal care facilities -----	4	8 691	4 241	1 009	399
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	9	11 375	1 526	359	79
81	Legal services -----	47	19 958	6 143	1 121	249
823, 4, 9	Selected educational services -----	3	(D)	(D)	(D)	BB
83	Social services -----	27	1 558	638	157	112
835	Child day care services -----	22	1 188	479	118	99
832, 3, 6, 9	Other social services -----	5	370	159	39	13
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	73	51 495	25 891	6 053	872
871	Engineering, architectural, and surveying services -----	26	27 985	12 755	2 784	365
872	Accounting, auditing, and bookkeeping services -----	26	16 928	10 969	2 665	393
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	3	(D)	(D)	(D)	BB
874	Management and public relations services -----	18	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	3	(D)	(D)	(D)	AA

Table 7b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CEDAR RAPIDS, IA MSA						
	Total	169	291 514	126 425	30 201	7 104
7032, 704	Camps and membership lodging	2	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	17	(D)	(D)	(D)	EE
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	10	(D)	(D)	(D)	HH
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	82	58 389	23 358	5 659	1 705
835	Child day care services	8	580	322	73	45
832, 3, 6, 9	Other social services	74	57 809	23 036	5 586	1 660
861, 2, 4, 9	Selected membership organizations	50	(D)	(D)	(D)	EE
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	(D)	(D)	(D)	BB
DAVENPORT-MOLINE-ROCK ISLAND, IA-IL MSA						
	Total	333	508 716	206 057	50 839	12 505
7032, 704	Camps and membership lodging	2	(D)	(D)	(D)	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	24	14 525	5 606	1 125	501
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	31	382 945	153 781	38 355	8 199
8111 pt.	Legal aid societies and similar legal services	3	898	564	138	24
823, 4, 9	Selected educational services	7	(D)	(D)	(D)	BB
83	Social services	140	74 344	33 272	8 033	2 523
835	Child day care services	14	3 431	2 154	528	224
832, 3, 6, 9	Other social services	126	70 913	31 118	7 505	2 299
861, 2, 4, 9	Selected membership organizations	120	32 942	11 520	2 882	1 182
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	6	1 564	716	162	23
DES MOINES, IA MSA						
	Total	542	1 068 850	439 302	109 424	22 073
7032, 704	Camps and membership lodging	9	1 161	230	57	33
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	27	26 380	9 506	2 418	765
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	42	753 302	331 345	83 140	14 618
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	4	(D)	(D)	(D)	EE
	Nursing and personal care facilities	15	41 322	21 004	5 014	1 512
806	Hospitals	8	665 998	294 838	74 497	12 304
8062	General medical and surgical hospitals	7	(D)	(D)	(D)	JJ
8063, 9	Specialty hospitals	1	(D)	(D)	(D)	FF
808, 9	Other health services	15	(D)	(D)	(D)	EE
8111 pt.	Legal aid societies and similar legal services	3	1 947	1 300	294	53
823, 4, 9	Selected educational services	7	(D)	(D)	(D)	AA
83	Social services	209	113 717	49 218	11 756	4 171
835	Child day care services	33	7 308	3 886	949	428
832, 3, 6, 9	Other social services	176	106 409	45 332	10 807	3 743
832	Individual and family social services	53	24 263	11 112	2 722	766
833	Job training and vocational rehabilitation services	13	11 783	7 712	1 748	1 329
836	Residential care	57	32 549	16 276	3 933	1 142
839	Social services, n.e.c.	53	37 814	10 232	2 404	506
861, 2, 4, 9	Selected membership organizations	239	170 712	47 221	11 654	2 407
861	Business associations	86	70 994	17 492	4 356	642
864	Civic, social, and fraternal associations	89	30 397	8 641	2 043	845
862, 9	Other membership organizations	64	69 321	21 088	5 255	920

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SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 7b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DES MOINES, IA MSA—Con.						
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	6	(D)	(D)	(D)	AA
873	Research, development, and testing services	4	424	132	27	7
874 ex. 8744	Management and public relations services, except facilities support management services	2	(D)	(D)	(D)	AA
DUBUQUE, IA MSA						
Total		115	158 673	68 917	17 094	4 234
7032, 704	Camps and membership lodging	3	654	267	50	34
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	11	6 634	1 982	400	287
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	13	127 772	55 961	14 068	3 002
8111 pt.	Legal aid societies and similar legal services	—	—	—	—	—
823, 4, 9	Selected educational services	—	—	—	—	—
83	Social services	57	17 758	8 653	2 092	712
835	Child day care services	3	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	54	(D)	(D)	(D)	FF
861, 2, 4, 9	Selected membership organizations	31	5 855	2 054	484	199
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	—	—	—	—	—
IOWA CITY, IA MSA						
Total		185	636 918	272 786	63 391	12 075
7032, 704	Camps and membership lodging	27	(D)	(D)	(D)	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	7	(D)	(D)	(D)	BB
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	14	509 878	226 703	52 890	9 622
8111 pt.	Legal aid societies and similar legal services	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	BB
83	Social services	85	22 760	10 192	2 368	1 160
835	Child day care services	27	3 215	1 914	430	302
832, 3, 6, 9	Other social services	58	19 545	8 278	1 938	858
861, 2, 4, 9	Selected membership organizations	41	(D)	(D)	(D)	CC
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	9	(D)	(D)	(D)	FF
OMAHA, NE-IA MSA						
Total		548	1 387 045	604 196	148 725	26 593
7032, 704	Camps and membership lodging	5	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	48	42 898	16 470	3 345	1 123
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	51	1 049 759	490 330	121 719	19 162
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	6	(D)	(D)	(D)	FF
806	Nursing and personal care facilities	13	40 358	22 232	5 317	1 646
8062	Hospitals	15	948 144	438 131	109 339	16 341
8063, 9	General medical and surgical hospitals	11	842 306	386 682	96 584	14 552
	Specialty hospitals	4	105 838	51 449	12 755	1 789
808, 9	Other health services	17	(D)	(D)	(D)	FF
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	12	1 839	658	120	61
83	Social services	210	216 196	72 286	17 630	4 567
835	Child day care services	51	8 686	5 004	1 198	625
832, 3, 6, 9	Other social services	159	207 510	67 282	16 432	3 942
832	Individual and family social services	71	43 087	14 852	3 592	911
833	Job training and vocational rehabilitation services	9	4 810	3 146	739	217
836	Residential care	26	120 840	39 874	9 725	2 138
839	Social services, n.e.c.	53	38 773	9 410	2 376	676

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 7b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
OMAHA, NE-IA MSA—Con.						
861, 2, 4, 9	Selected membership organizations -----	207	60 375	19 487	4 732	1 509
861	Business associations -----	38	12 865	4 781	1 228	170
864	Civic, social, and fraternal associations -----	127	38 514	10 206	2 431	1 089
862, 9	Other membership organizations -----	42	8 996	4 500	1 073	250
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	13	13 607	4 167	992	124
873	Research, development, and testing services -----	7	6 841	574	140	62
874 ex. 8744	Management and public relations services, except facilities support management services -----	6	6 766	3 593	852	62
SIOUX CITY, IA-NE MSA						
Total -----		148	263 687	110 004	27 729	6 023
7032, 704	Camps and membership lodging -----	1	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	11	1 669	475	102	33
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	19	215 494	89 474	22 765	4 434
8111 pt.	Legal aid societies and similar legal services -----	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services -----	1	(D)	(D)	(D)	AA
83	Social services -----	61	35 680	16 348	3 940	1 198
835	Child day care services -----	8	941	521	146	70
832, 3, 6, 9	Other social services -----	53	34 739	15 827	3 794	1 128
861, 2, 4, 9	Selected membership organizations -----	51	10 161	3 389	842	333
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	3	173	116	28	16
WATERLOO-CEDAR FALLS, IA MSA						
Total -----		149	230 031	101 345	25 170	6 192
7032, 704	Camps and membership lodging -----	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	10	5 066	1 675	317	164
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	20	189 225	85 067	21 233	4 572
8111 pt.	Legal aid societies and similar legal services -----	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services -----	1	(D)	(D)	(D)	AA
83	Social services -----	71	24 057	10 404	2 534	950
835	Child day care services -----	10	1 353	871	217	107
832, 3, 6, 9	Other social services -----	61	22 704	9 533	2 317	843
861, 2, 4, 9	Selected membership organizations -----	44	11 191	3 977	1 029	489
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	2	(D)	(D)	(D)	AA

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services	2 077	959 186	423 333	93 867	24 011
801	Offices and clinics of doctors of medicine	540	389 224	189 349	39 060	5 305
8011 pt.	Offices of doctors of medicine	501	357 962	171 455	36 042	4 933
8011 pt.	General medical clinics	39	31 262	17 894	3 018	372
802	Offices and clinics of dentists	597	138 376	44 637	9 816	2 749
803	Offices and clinics of doctors of osteopathy	76	(D)	(D)	(D)	EE
804	Offices and clinics of other health practitioners	577	117 259	32 806	7 192	1 958
8041	Offices and clinics of chiropractors	277	40 719	9 761	2 180	765
8042	Offices and clinics of optometrists	187	53 257	13 544	3 074	814
8043	Offices and clinics of podiatrists	37	6 566	1 815	415	125
8049	Offices and clinics of health practitioners, n.e.c.	76	16 717	7 686	1 523	254
805	Nursing and personal care facilities	205	(D)	(D)	(D)	JJ
8051	Skilled nursing care facilities	99	136 008	69 445	17 018	6 430
8052	Intermediate care facilities	99	116 092	62 177	15 100	5 899
8059	Nursing and personal care facilities, n.e.c.	7	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	—	—	—	—	—
807, 8, 9	Other health services	82	31 941	12 820	3 099	884
807	Medical and dental laboratories	33	14 221	5 441	1 323	223
8071	Medical laboratories	15	11 902	4 548	1 077	167
8072	Dental laboratories	18	2 319	893	246	56
808	Home health care services	24	11 607	4 771	1 067	497
809	Miscellaneous health and allied services, n.e.c.	25	6 113	2 608	709	164
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	19	4 979	2 295	640	152
8099	Health and allied services, n.e.c.	6	1 134	313	69	12
81	Legal services	785	160 774	42 082	9 815	2 658
823, 4, 9	Selected educational services	29	(D)	(D)	(D)	CC
823	Libraries	3	45	12	3	4
824	Vocational schools	7	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	19	(D)	(D)	(D)	BB
83	Social services	320	38 721	16 395	3 956	1 809
835	Child day care services	205	(D)	(D)	(D)	FF
832, 3, 6, 9	Other social services	115	(D)	(D)	(D)	GG
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	715	220 885	98 278	23 130	4 443
871	Engineering, architectural, and surveying services	135	(D)	(D)	(D)	GG
8711	Engineering services	90	58 001	30 967	6 316	951
8712	Architectural services	23	5 770	2 643	556	114
8713	Surveying services	22	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	388	77 980	31 379	8 134	1 839
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	33	(D)	(D)	(D)	FF
8731	Commercial physical and biological research	7	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	13	(D)	(D)	(D)	FF
8734	Testing laboratories	13	4 269	1 751	352	99
874	Management and public relations services	159	50 373	22 936	4 966	818
8741	Management services	52	31 364	14 905	3 443	440
8742	Management consulting services	55	12 716	5 821	1 095	286
8743	Public relations services	11	(D)	(D)	(D)	BB
8744	Facilities support management services	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	40	3 985	1 378	298	65
89	Services, n.e.c.	23	(D)	(D)	(D)	BB

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	2 226	1 661 130	797 376	195 279	54 661
7032, 704	Camps and membership lodging	45	(D)	(D)	(D)	EE
7032	Sporting and recreational camps	10	(D)	(D)	(D)	CC
704	Organization hotels and lodging houses, on membership basis	35	(D)	(D)	(D)	CC
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	183	(D)	(D)	(D)	GG
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	(D)	(D)	(D)	BB
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	2	(D)	(D)	(D)	AA
7922 pt.	Producers of live theatrical productions	2	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape	-	-	-	-	-
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	-	-	-	-	-
7922 pt.	Other theatrical services	-	-	-	-	-
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5	(D)	(D)	(D)	AA
7929 pt.	Dance groups and artists	1	(D)	(D)	(D)	AA
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	1	(D)	(D)	(D)	AA
7929 pt.	Other music groups and artists	2	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups	1	(D)	(D)	(D)	AA
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	122	(D)	(D)	(D)	GG
7991 pt.	Gymnasiums and athletic clubs	1	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	121	(D)	(D)	(D)	GG
7999 pt.	Fairs	33	(D)	(D)	(D)	BB
84	Museums, art galleries, and botanical and zoological gardens	21	(D)	(D)	(D)	CC
841	Museums and art galleries	20	(D)	(D)	(D)	BB
842	Arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	AA
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	347	(D)	(D)	(D)	KK
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	13	(D)	(D)	(D)	CC
8011 pt.	General medical clinics	13	(D)	(D)	(D)	CC
8021 pt.	Dental clinics	-	-	-	-	-
805	Nursing and personal care facilities	131	215 811	121 304	29 510	10 871
8051	Skilled nursing care facilities	51	(D)	(D)	(D)	HH
8052	Intermediate care facilities	78	119 306	67 122	16 248	6 168
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	BB
806	Hospitals	106	(D)	(D)	(D)	JJ
8062	General medical and surgical hospitals	100	852 984	387 964	96 180	21 258
8062 pt.	General medical and surgical hospitals, nongovernment	40	475 745	212 938	52 714	11 202
8062 pt.	General medical and surgical hospitals, government	60	377 239	175 026	43 466	10 056
8063, 9	Specialty hospitals	6	(D)	(D)	(D)	HH
8063	Psychiatric hospitals	5	(D)	(D)	(D)	GG
8063 pt.	Psychiatric hospitals, nongovernment	-	-	-	-	-
8063 pt.	Psychiatric hospitals, government	5	(D)	(D)	(D)	GG
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	GG
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	-	-	-	-	-
8069 pt.	Specialty hospitals, except psychiatric; government	1	(D)	(D)	(D)	GG
808, 9	Other health services	97	(D)	(D)	(D)	GG
808	Home health care services	23	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c.	74	25 572	13 158	3 132	724
8092	Kidney dialysis centers	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	67	21 332	11 225	2 693	622
8099	Health and allied services, n.e.c.	7	4 240	1 933	439	102
8111 pt.	Legal aid societies and similar legal services	4	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	22	3 244	1 296	323	257
823	Libraries	10	981	209	55	26
824	Vocational schools	4	708	478	118	97
8243	Data processing schools	-	-	-	-	-
8244	Business and secretarial schools	-	-	-	-	-
8249	Vocational schools, n.e.c.	4	708	478	118	97
829	Schools and educational services, n.e.c.	8	1 555	609	150	134
83	Social services	929	(D)	(D)	(D)	JJ
835	Child day care services	221	(D)	(D)	(D)	GG
832, 3, 6, 9	Other social services	708	(D)	(D)	(D)	JJ
832	Individual and family social services	347	61 325	25 914	6 193	2 504
833	Job training and vocational rehabilitation services	59	(D)	(D)	(D)	HH
836	Residential care	170	98 313	51 025	11 831	4 484
839	Social services, n.e.c.	132	35 731	8 710	2 065	783
861, 2, 4, 9	Selected membership organizations	665	(D)	(D)	(D)	HH
861	Business associations	136	(D)	(D)	(D)	FF
864	Civic, social, and fraternal associations	346	54 975	13 837	3 291	2 315
862, 9	Other membership organizations	183	26 997	8 872	2 132	842
862	Professional membership organizations	18	4 794	1 311	312	60
869	Membership organizations, n.e.c.	165	22 203	7 561	1 820	782

Table 10. **Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Iowa—Con.					Iowa—Con.				
Audubon.....	91	6 792	7 669 911	99.5	Ringgold.....	95	5 147	7 693 600	99.8
Osceola.....	92	6 753	7 676 664	99.6	Van Buren.....	96	4 791	7 698 391	99.8
Lucas.....	93	6 556	7 683 220	99.6	Adams.....	97	4 676	7 703 067	99.9
Wayne.....	94	5 233	7 688 453	99.7	Taylor.....	98	4 595	7 707 662	100.0
					Worth.....	99	3 277	7 710 939	100.0

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Appendix A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration. Firms in the 1992 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1992. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10 percent of total receipts of all establishments covered in the census.

The census included only those service nonemployer firms which reported a receipts volume of \$1,000 or more during 1992. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Non-employer Statistics report (SC92-N-1).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1992 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

- a. Large employers, i.e., all multiestablishment firms, and all employer firms above the payroll size cutoff referred to in section 1b. Within this category, a report of company organization was conducted periodically to identify establishment locations of firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1991 Report of Company Organization was used as a coverage check in the census. In the 1992 census, all multi-establishment firms were asked to notify the Census Bureau of any establishments for which a form was not received. Report forms were subsequently provided to the firms for these establishments.
- b. A sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1992 questionnaire.

Method of classifying kinds of business. The service industries classifications for all establishments were based on the *Standard Industrial Classification Manual: 1987*¹ (SIC). However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

- a. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.
- b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1987 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 1992 census classification in the detail required for

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

employers), the firm was sent a brief inquiry requesting information necessary to assign a 1992 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status. For kind-of-business classifications² 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 questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the 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 in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications³ 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.

COMPARABILITY OF THE 1987 AND 1992 CENSUSES

The 1987 and 1992 censuses were conducted under similar conditions and procedures except for the following:

Geographic areas. The boundaries of a number of areas for which data are shown in the 1992 census are not the same as in the 1987 census because of annexations; other boundary changes; and redefinitions of metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴ In addition, data for consolidated cities are included in the 1992 census.

Data for special economic urban areas (SEUA's) with 10,000 inhabitants or more in Michigan, Minnesota, New York, and Wisconsin qualified for publication in the 1992 census. This included townships in Michigan and Minnesota and towns in New York and Wisconsin. However, Minnesota did not have any townships that met the population criteria.

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

⁴Newly defined metropolitan areas (MA's) were announced by the Office of Management and Budget (OMB) effective June 30, 1993.

Nonemployer firms. In 1987, data for nonemployer firms were published for the United States, States, metropolitan areas, counties, and places in four regional reports in the Nonemployer Statistics Series (SC87-N-1 to -4).

For 1992, data for nonemployers by kind of business are presented in one *Nonemployer Statistics* report (SC92-N-1) for the United States, States, and metropolitan areas. Nonemployer data for counties and places are available on compact disc-read only memory (CD-ROM).

Employment. In 1987, employment data withheld to avoid disclosing data for individual companies were represented with the symbol "(D)." In 1992, withheld employment data are represented with symbols that denote employment size ranges. These symbols are defined in the introductory text.

Sources of receipts/revenue. In 1987, data on sources of receipts/revenue for selected industries were published with other industry-specific data in the *Miscellaneous Subjects* report (SC87-S-4) of the Subject Series. In 1992, sources of receipts/revenue data are presented separately in the *Sources of Receipts or Revenue* report (SC92-S-4) of the Subject Series.

Legal form of organization. In 1987, data on the number of individual proprietorships/partnerships were published in the Geographic Area Series. In 1992, individual proprietorship/partnership data are published in the *Establishment and Firm Size* report (SC87-S-1) and in the *Nonemployer Statistics* report (SC87-N-1).

EXPLANATION OF TERMS

Establishments. An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries 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. Estimates of this number were derived from a sample and are provided in the service industries report, *Miscellaneous Subjects* (SC92-S-5). Each census report 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 1992. Appendix G provides a comparison of the number of establishments active any time during the year versus the number in business at the end of the year.

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, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, 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.

Firms. A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1992 whether or not payment was received in 1992, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1992 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc., marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1992 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to

customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report 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 revenue from customers or clients for services rendered and merchandise sold during 1992, whether or not payment was received in 1992. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and receipts from fundraising activities. 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, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, State, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Expenses. Expenses include payroll, employee benefits, interest, rent, payroll taxes, cost of supplies used for operation, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1992.

Expenses in this report exclude 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; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll. Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, employee contributions to qualified pension plans, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. 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 Internal Revenue Service (IRS) on form 941.

First-quarter payroll. This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1992.

Paid employees for pay period including March 12. Paid employees consist of the 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; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Auxiliary establishments. Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the *1992 Enterprise Statistics* reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011). Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702). Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032). Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033). Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704). Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the elderly and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211).

Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and dry-cleaners (SIC 7212).

Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213).

Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215).

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry routes.

Drycleaning plants, except rug cleaning (SIC 7216).

Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217).

Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218).

Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219).

Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

Photographic studios, portrait (SIC 722).

Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723).

Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724).

Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725).

Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in

hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726). Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291). Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299). Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Massage parlors, tanning salons, and saunas.
2. Diet and weight reducing services.
3. Formal wear rental.
4. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311). Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy but do not place the advertising with media are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with media are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312). Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313). Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radio and television advertising representatives.
2. Publishers' advertising representatives.

Advertising, n.e.c. (SIC 7319). Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322). Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323). Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

Direct mail advertising services (SIC 7331). Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order but also providing other direct mail advertising services are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mailing list compilers, brokers, and managers.
2. Direct mail advertising services, except mailing list services.

Photocopying and duplicating services (SIC 7334). Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing and photocopying.

Commercial photography (SIC 7335). Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336). Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338). Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342). Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349). Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

Medical equipment rental and leasing (SIC 7352). Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353). Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Rental and leasing of heavy construction equipment without operators.
2. Rental and leasing of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359). Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental, except rent-to-own.
2. Equipment leasing, except finance leasing.
3. Rent-to-own.

Employment agencies (SIC 7361). Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363). Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Employee leasing.
3. Other help supply services.

Computer programming services (SIC 7371). Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These

establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372). Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems (SIC 7373). Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374). Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375). Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376). Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377). Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the

customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379). Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Computer consultants.
2. Miscellaneous computer services, n.e.c.

Detective, guard, and armored car services (SIC 7381). Establishments primarily engaged in providing detective, guard, and armored car services. Fingerprint service, polygraph service, and rental of dogs for protective service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382). Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383). Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384). Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks),

which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. "One-hour" (mini) photofinishing.

Business services, n.e.c. (SIC 7389). Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops. Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing. Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee basis. Establishments providing interior designing service but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services. Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communications.
4. Water softening and conditioning services. Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services. Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services. Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are classified as auxiliary to this industry.

7. Convention and trade show services. Establishments primarily engaged in providing a variety of services to conventions and trade shows on a contract or fee basis, including decoration services, registration services, promotion, and other administrative functions.
8. Private mail centers. Establishments primarily engaged in providing mailbox rental and other postal and mailing (except advertising) services. In addition, establishments may provide typing, photocopying, and FAX services, and may sell office supplies.
9. Miscellaneous business services, n.e.c. Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513).

Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514). Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515). Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519).

Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521).

Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532).

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Top and body repair shops.
2. Paint shops.

Automotive exhaust system repair shops (SIC 7533).

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534).

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536). Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537). Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538). Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539). Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Automotive electrical repair shops.
5. Other automotive repair shops, n.e.c. Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, and heater and air-conditioning repair.

Carwashes (SIC 7542). Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549). Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lubrication shops.
2. Towing services.
3. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622). Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623). Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629). Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763). Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764). Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers and draperies to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692). Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694). Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699). Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair.
2. Lawnmower and other small gasoline engine repair. Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services. Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c. Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair,

dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812). Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819). Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822). Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film and tape distribution for television.
3. Video tape wholesalers.

Services allied to motion picture distribution (SIC 7829). Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832). Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833). Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841). Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791). Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922). Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions. Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters but not operating the food service are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers. Establishments primarily engaged in producing shows for live presentation on radio and television. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers or agents, concert bureaus, and booking agents.
4. Other theatrical services. Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929). Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists. Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups. Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933). Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941). Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948). Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991). Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Gymnasiums and athletic clubs.

Public golf courses (SIC 7992). Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993). Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996). Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997). Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999). Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides. Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses. Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, a subgroup of Industry 7929.
3. Fairs. Establishments primarily engaged in arranging and operating the exhibitions and related activities

usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Roller skating rinks.
5. Ice skating rinks.
6. Other amusement and recreation services, n.e.c. Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, and tennis. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801). Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of doctors of medicine. Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. General medical clinics. Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802). Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists. Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Dental clinics. Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803). Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of osteopathic physicians.
2. Osteopathic clinics.

Offices and clinics of chiropractors (SIC 8041). Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042). Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043). Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049). Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051). Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052). Establishments primarily engaged in providing inpatient nursing and rehabilitative services but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059). Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062). Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063). Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069). Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071). Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as

prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072). Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082). Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092). Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093). Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099). Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these

funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the census.

Libraries (SIC 823). Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243). Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244). Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249). Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

Schools and educational services, n.e.c. (SIC 829). Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry 8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also

included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the census.

Individual and family social services (SIC 832). Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833). Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835). Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836). Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839). Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included

in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412). Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

Arboreta and botanical or zoological gardens (SIC 8422). Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861). Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862). Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864). Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869). Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711). Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712). Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713). Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721). Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However,

establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731).

Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732).

Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733). Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734). Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741). Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742). Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies planning; information systems

planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743). Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744).

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748). Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services, except environmental.
2. Environmental consulting.
3. Authors, composers, and other arts-related services.
4. Other services, n.e.c.

Appendix B. **Sample Report Form and Instructions**

The sample report form and instructions are shown on the following pages.



Appendix C.

Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Services Division, Bureau of the Census, Washington, DC 20233]

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		73	BUSINESS SERVICES—Con.	
7011 pt.	Hotels, 25 guestrooms or more -----	7001	7377	Computer rental and leasing -----	7307
7011 pt.	Hotels, less than 25 guestrooms -----	7001	7378	Computer maintenance and repair -----	7307
7011 pt.	Motels, tourist courts -----	7001	7379 pt.	Computer consultants -----	7307
7011 pt.	Motor hotels -----	7001	7379 pt.	Miscellaneous computer services, n.e.c. -----	7307
702	Rooming and boarding houses -----	7002	7381 pt.	Detective agencies and guard services -----	7308
7032	Sporting and recreational camps -----	7002	7381 pt.	Armored car services -----	7308
7033	Recreational vehicle parks and campsites -----	7002	7382	Security systems services -----	7308
704	Organization hotels and lodging houses, on membership basis. -----	7002	7383	News syndicates -----	7308
			7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs -----	7303
			7384 pt.	"One-hour" (mini) photofinishing -----	7303
			7389 pt.	Sign painting shops -----	7308
72	PERSONAL SERVICES		7389 pt.	Interior designing -----	7308
7211	Power laundries, family and commercial -----	7201	7389 pt.	Telephone answering services -----	7308
7212	Garment pressing, and agents for laundries and drycleaners -----	7201	7389 pt.	Water softening and conditioning services -----	7308
7213	Linen supply -----	7201	7389 pt.	Packaging and labeling services -----	7308
7215 pt.	Coin-operated laundries and drycleaning stores -----	7201	7389 pt.	Trading stamp services -----	7308
7215 pt.	Coin-operated laundry routes -----	7201	7389 pt.	Convention and trade show services -----	7308
			7389 pt.	Private mail centers -----	7308
7216	Drycleaning plants, except rug cleaning -----	7201	7389 pt.	Miscellaneous business services, n.e.c. -----	7308
7217	Carpet and upholstery cleaning -----	7201			
7218	Industrial launderers -----	7201	75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
7219	Laundry and garment services, n.e.c. -----	7201	7513 pt.	Truck rental, without drivers -----	7501
722	Photographic studios, portrait -----	7303	7513 pt.	Truck leasing, except finance leasing -----	7501
723	Beauty shops -----	7202	7514	Passenger car rental -----	7501
724	Barber shops -----	7202	7515	Passenger car leasing -----	7501
725	Shoe repair shops and shoeshine parlors -----	7202	7519	Utility trailer and recreational vehicle rental -----	7501
726	Funeral service and crematories -----	7202	7521 pt.	Parking lots -----	7502
7291	Tax return preparation services -----	7202	7521 pt.	Parking structures -----	7502
7299 pt.	Massage parlors, tanning salons, and saunas -----	7202	7532 pt.	Top and body repair shops -----	7503
7299 pt.	Diet and weight reducing services -----	7202	7532 pt.	Paint shops -----	7503
7299 pt.	Formal wear rental -----	7202	7533	Automotive exhaust system repair shops -----	7503
7299 pt.	Other personal services, n.e.c. -----	7202	7534	Tire retreading and repair shops -----	7503
			7536	Automotive glass replacement shops -----	7503
73	BUSINESS SERVICES		7537	Automotive transmission repair shops -----	7503
7311	Advertising agencies -----	7301	7538 pt.	General automotive repair shops, except diesel -----	7503
7312	Outdoor advertising services -----	7301	7538 pt.	Diesel repair shops -----	7503
7313 pt.	Radio and television advertising representatives -----	7301	7539 pt.	Radiator repair -----	7503
7313 pt.	Publishers' advertising representatives -----	7301	7539 pt.	Brake, front end, and wheel alignment -----	7503
7319	Advertising, n.e.c. -----	7301	7539 pt.	Carburetor repair shops -----	7503
			7539 pt.	Automotive electrical repair shops -----	7503
7322	Adjustment and collection services -----	7302	7539 pt.	Other automotive repair shops, n.e.c. -----	7503
7323	Credit reporting services -----	7302	7542	Carwashes -----	7503
7331 pt.	Mailing list compilers, brokers, and managers -----	7303	7549 pt.	Lubrication shops -----	7503
7331 pt.	Direct mail advertising services, except mailing list services -----	7303	7549 pt.	Towing services -----	7503
7334 pt.	Blueprinting and photocopying services -----	7303	7549 pt.	Other automotive services, n.e.c. -----	7503
7334 pt.	Duplicating services, except printing and photocopying -----	7303			
7335	Commercial photography -----	7303	76	MISCELLANEOUS REPAIR SERVICES	
7336 pt.	Commercial art -----	7303	7622	Radio and television repair shops -----	7600
7336 pt.	Graphic arts and related design -----	7303	7623	Refrigeration and air-conditioning service and repair shops -----	7600
			7629	Electrical and electronic repair shops, n.e.c. -----	7600
7338	Secretarial and court reporting services -----	7303	763	Watch, clock, and jewelry repair -----	7600
			764	Reupholstery and furniture repair -----	7600
7342	Disinfecting and pest control services -----	7304	7692	Welding repair -----	7600
7349	Building cleaning and maintenance services, n.e.c. -----	7304	7694	Armature rewinding shops -----	7600
7352	Medical equipment rental and leasing -----	7305	7699 pt.	Farm machinery and equipment repair -----	7600
7353 pt.	Rental and leasing of heavy construction equipment without operators -----	7305	7699 pt.	Lawnmower and other small gasoline engine repair -----	7600
7353 pt.	Rental and leasing of heavy construction equipment with operators -----	7305	7699 pt.	Sewer and septic tank cleaning services -----	7600
7359 pt.	Equipment rental, except rent-to-own -----	7305	7699 pt.	Other repair and related services, n.e.c. -----	7600
7359 pt.	Equipment leasing, except finance leasing -----	7305			
7359 pt.	Rent-to-own -----	7305	78	MOTION PICTURES	
7361	Employment agencies -----	7306	7812 pt.	Motion picture production, except for television -----	7801
7363 pt.	Temporary help supply -----	7306	7812 pt.	Motion picture and tape production for television -----	7801
7363 pt.	Employee leasing -----	7306	7819	Services allied to motion picture production -----	7801
7363 pt.	Other help supply services -----	7306	7822 pt.	Motion picture film exchanges -----	7801
			7822 pt.	Film and tape distribution for television -----	7801
7371	Computer programming services -----	7307			
7372	Prepackaged software -----	7307	7822 pt.	Video tape wholesalers -----	7801
7373	Computer integrated systems -----	7307	7829	Services allied to motion picture distribution -----	7801
7374	Computer processing and data preparation and processing services -----	7307	7832	Motion picture theaters, except drive-in -----	7802
7375	Information retrieval services -----	7307	7833	Drive-in motion picture theaters -----	7802
7376	Computer facilities management services -----	7307	7841	Video tape rental -----	7803

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS		81	LEGAL SERVICES	
791	Dance studios, schools, and halls	7903	81 pt.	Offices of lawyers	8100
7922 pt.	Producers of live theatrical productions	7901	81 pt.	Legal aid societies and similar legal services	8100
7922 pt.	Producers of radio and television shows, except tape producers	7901	823, 4, 9	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents	7901		Libraries	8200
7922 pt.	Other theatrical services	7901	823	Data processing schools	8200
7929 pt.	Dance groups and artists	7901	8243	Business and secretarial schools	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901	8244	Vocational schools, n.e.c.	8200
7929 pt.	Other music groups and artists	7901	8249	Schools and educational services, n.e.c.	8200
7929 pt.	Other entertainers and entertainment groups	7901	829		
7933	Bowling centers	7902	83	SOCIAL SERVICES	
7941 pt.	Baseball clubs	7902		Individual and family social services	8300
7941 pt.	Football clubs	7902	832	Job training and vocational rehabilitation services	8300
7941 pt.	Other professional sports clubs	7902	833	Child day care services	8300
7941 pt.	Managers and promoters	7902	835	Residential care	8300
7948 pt.	Auto racetrack operation	7902	836	Social services, n.e.c.	8300
7948 pt.	Horse racetrack operation	7902	839		
7948 pt.	Dog racetrack operation	7902	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
7948 pt.	Racing stables and racing, n.e.c.	7902		Museums and art galleries	8400
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903	8412	Arboreta and botanical or zoological gardens	8400
7991 pt.	Gymnasiums and athletic clubs	7903	8422		
7992	Public golf courses	7903	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7993	Coin-operated amusement devices	7903		Business associations	8600
7996	Amusement parks	7902	861	Professional membership organizations	8600
7997	Membership sports and recreation clubs	7903	862	Civic, social, and fraternal associations	8600
7999 pt.	Concession operators of amusement devices and rides	7903	864	Membership organizations, n.e.c.	8600
7999 pt.	Carnivals and circuses	7903	869		
7999 pt.	Fairs	7903	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
7999 pt.	Roller skating rinks	7903		Engineering services	8701
7999 pt.	Ice skating rinks	7903	8711	Architectural services	8701
7999 pt.	Other amusement and recreation services, n.e.c.	7903	8712	Surveying services	8701
			8713	Accounting, auditing, and bookkeeping services	8702
80	HEALTH SERVICES		8721	Commercial physical research	8703
801 pt.	Offices of doctors of medicine	8001	8731 pt.	Commercial medical and biological research	8703
801 pt.	General medical clinics	8001	8732	Commercial economic, sociological, and educational research	8703
802 pt.	Offices of dentists	8002	8733	Noncommercial research organizations	8703
802 pt.	Dental clinics	8002	8734	Testing laboratories	8703
803 pt.	Offices of osteopathic physicians	8001	8741	Management services	8704
803 pt.	Osteopathic clinics	8001		Management consulting services	8704
8041	Offices and clinics of chiropractors	8001	8742	Public relations services	8704
8042	Offices and clinics of optometrists	8001	8743	Facilities support management services	8704
8043	Offices and clinics of podiatrists	8001	8744	Business consulting services, n.e.c.	8704
8049	Offices and clinics of health practitioners, n.e.c.	8001	8748		
8051	Skilled nursing care facilities	8003	89	SERVICES, N.E.C.	
8052	Intermediate care facilities	8003		Scientific and related consulting services, except environmental	8900
8059	Nursing and personal care facilities, n.e.c.	8003	8999 pt.	Environmental consulting	8900
8062	General medical and surgical hospitals	8004	8999 pt.	Authors, composers, and other arts-related services	8900
8063	Psychiatric hospitals	8004	8999 pt.	Other services, n.e.c.	8900
8069	Specialty hospitals, except psychiatric	8004			
8071	Medical laboratories	8005			
8072	Dental laboratories	8005			
8082	Home health care services	8006			
8092	Kidney dialysis centers	8006			
8093	Specialty outpatient facilities, n.e.c.	8006			
8099	Health and allied services, n.e.c.	8006			

Appendix D. Metropolitan Areas

(Titles and definitions shown for MSA's, CMSA's, and PMSA's are those established by the Office of Management and Budget, as of June 30, 1993)

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport-Moline-Rock Island, IA-IL MSA

Henry County, IL
Rock Island County, IL
Scott County, IA

Des Moines, IA MSA

Dallas County, IA
Polk County, IA
Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE-IA MSA

Pottawattamie County, IA
Cass County, NE
Douglas County, NE
Sarpy County, NE
Washington County, NE

Sioux City, IA-NE MSA

Woodbury County, IA
Dakota County, NE

Waterloo-Cedar Falls, IA MSA

Black Hawk County, IA

Appendix E. Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1992

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts —		SIC code	Kind of business or operation	Percent of receipts —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	22.4	6.0	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	6.2	4.9	736	Personnel supply services	8.4	4.7
				7361	Employment agencies	50.7	8.9
				7363	Help supply services	3.8	4.2
				7363 pt.	Temporary help supply	5.9	2.1
				7363 pt.	Help supply, except temporary	.7	7.2
7011	Hotels and motels	6.1	4.5	737	Computer programming, data processing, and other computer related services	2.1	8.3
7011 pt.	Hotels	.9	4.7	7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3.8	6.3
7011 pt.	Hotels, 25 guestrooms or more	.6	4.4	7371	Computer programming services	8.6	13.4
7011 pt.	Hotels, less than 25 guestrooms	16.2	15.5	7372	Prepackaged software	3.1	4.9
7011 pt.	Motels, motor hotels, and tourist courts	12.2	4.4	7373	Computer integrated systems	.2	2.0
7011 pt.	Motels, tourist courts	17.2	6.2	7374, 5, 6	Data processing services	.9	9.7
7011 pt.	Motor hotels	.5	—	7374, 5	Computer processing, information retrieval	(D)	(D)
702, 3	Other lodging places	10.9	20.8	7376	Computer facilities management services	(D)	(D)
702	Rooming and boarding houses	15.6	20.8	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	3.6	6.8
703	Camps and recreational vehicle parks	9.5	20.8	7377	Computer rental and leasing	(D)	(D)
72	Personal services	30.9	5.8	7378	Computer maintenance and repair	1.7	6.8
721	Laundry, cleaning, and garment services	19.4	2.4	7379	Computer related services, n.e.c.	(D)	(D)
7211	Power laundries, family and commercial*	11.8	6.4	738	Miscellaneous business services	25.6	9.3
7213	Linen supply*	(D)	(D)	7381, 2	Detective agencies and protective services	7.0	12.1
7215	Coin-operated laundries and drycleaning	34.8	6.8	7381	Detective, guard, and armored car services	8.7	13.0
7216	Drycleaning plants, except rug cleaning*	29.5	2.8	7382	Security systems services	2.9	10.0
7217	Carpet and upholstery cleaning	44.6	3.5	7383	News syndicates	(D)	(D)
7218	Industrial launderers*	2.3	—	7384	Photofinishing laboratories*	7.0	6.0
7212, 9	Other laundry, cleaning, and garment services*	(D)	(D)	7389 pt.	Business services, n.e.c.	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners	38.9	23.2	7389 pt.	Sign painting shops	35.4	7.0
7219	Laundry and garment services, n.e.c.*	(D)	(D)	7389 pt.	Interior designing	38.3	14.5
				7389 pt.	Telephone answering services	(D)	(D)
722	Photographic studios, portrait	35.1	4.1	7389 pt.	Other business services	33.3	9.1
723, 4	Beauty and barber shops	38.8	4.5	75	Automotive repair, services, and parking	33.9	5.7
723	Beauty shops	38.6	4.6	751	Automotive rental and leasing, without drivers	18.6	7.7
724	Barber shops	46.7	1.1	7513	Truck rental and leasing, without drivers	20.6	8.1
				7514, 5	Passenger car rental and leasing	9.0	5.6
725	Shoe repair shops and shoeshine parlors	36.8	4.5	7514	Passenger car rental	.9	.9
726	Funeral service and crematories	33.9	8.3	7515	Passenger car leasing	5.8	48.2
				7519	Utility trailer and recreational vehicle rental	—	27.2
729	Miscellaneous personal services	30.7	17.4	752	Automobile parking	—	5.5
7291	Tax return preparation services	38.1	5.8	753	Automotive repair shops	40.4	4.7
7299	Miscellaneous personal services, n.e.c.	26.8	23.5	7532	Top, body, and upholstery repair shops and paint shops	42.5	3.1
73	Business services	12.4	8.4	7532 pt.	Top and body repair shops	41.9	3.1
731	Advertising	10.7	4.1	7532 pt.	Paint shops	73.5	3.9
7311	Advertising agencies	7.3	3.4	7538	General automotive repair shops	44.3	4.7
7312	Outdoor advertising services	26.2	.5	7538 pt.	General automotive repair shops, except diesel	49.9	4.2
7313	Radio, television, publishers' advertising representatives	54.6	8.7	7538 pt.	Diesel repair shops	23.2	6.8
7319	Advertising, n.e.c.	9.4	8.6	7533, 4, 6, 7, 9	Other automotive repair shops	30.4	6.8
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	12.6	1.3	7533	Automotive exhaust system repair shops	24.9	2.5
7322	Adjustment and collection services	20.4	1.9	7534	Tire retreading and repair shops	44.2	1.6
7323	Credit reporting services	1.1	.5	7536	Automotive glass replacement shops	36.6	25.7
733	Mailing, reproduction, commercial art and photography, and stenographic services	13.1	29.9	7537	Automotive transmission repair shops	21.0	5.8
7331	Direct mail advertising services	6.5	41.1	7539 pt.	Automotive repair shops, n.e.c.	26.8	2.6
7334	Photocopying and duplicating services	13.6	16.9	7539 pt.	Radiator repair	25.7	3.5
7335, 6	Commercial photography, art, and graphics	28.3	6.5	7539 pt.	Brake, front end, and wheel alignment	25.6	—
7335	Commercial photography	23.8	6.4	7539 pt.	Automotive electrical and fuel system services	16.5	4.8
7336	Commercial art and graphic design	30.3	6.5	7539 pt.	Other automotive repair shops, n.e.c.	53.8	3.2
7338	Secretarial and court reporting services	31.9	3.0	754	Automotive services, except repair	31.6	7.1
734	Services to dwellings and other buildings	36.8	4.1	7542	Carwashes	38.5	7.2
7342	Disinfecting and pest control services	29.9	3.3	7549	Automotive services, except repair and carwashes	22.8	7.0
7349	Building cleaning and maintenance services, n.e.c.	38.2	4.3				
735	Miscellaneous equipment rental and leasing	14.8	2.9				
7352	Medical equipment rental and leasing	3.3	3.7				
7353	Heavy construction equipment rental and leasing	14.5	5.2				
7359	Equipment rental and leasing, n.e.c.	17.1	2.6				

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts –		SIC code	Kind of business or operation	Percent of receipts –	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
76	Miscellaneous repair services -----	37.0	4.8	80	Health services -----	23.9	3.8
762	Electrical repair shops -----	25.9	7.6	801	Offices and clinics of doctors of medicine -----	23.3	4.3
7622	Radio and television repair shops -----	37.9	1.6	8011 pt.	Offices of doctors of medicine -----	24.5	4.3
7623, 9	Other electrical and electronic repair shops -----	22.8	9.2	8011 pt.	General medical clinics -----	2.2	4.5
7623	Refrigeration and air-conditioning service and repair shops -----	37.1	14.4	802	Offices and clinics of dentists -----	44.5	1.9
7629	Electrical and electronic repair shops, n.e.c. ---	19.7	8.0	803	Offices and clinics of doctors of osteopathy -----	39.0	2.7
763	Watch, clock, and jewelry repair -----	31.0	—	804	Offices and clinics of other health practitioners ----	35.6	3.8
764	Reupholstery and furniture repair -----	43.3	7.0	8041	Offices and clinics of chiropractors -----	51.2	3.4
				8042	Offices and clinics of optometrists -----	28.5	3.8
				8043	Offices and clinics of podiatrists -----	32.9	4.8
				8049	Offices and clinics of health practitioners, n.e.c. --	23.6	4.1
				805	Nursing and personal care facilities -----	4.1	4.7
769	Miscellaneous repair and related services -----	40.9	3.6	8051	Skilled nursing care facilities -----	2.2	3.3
7692	Welding repair -----	51.3	2.2	8052	Intermediate care facilities -----	5.1	4.2
7694	Armature rewinding shops -----	19.4	.2	8059	Nursing and personal care facilities, n.e.c. -----	19.4	27.3
7699	Repair shops and related services, n.e.c. -----	43.4	4.6	806	Hospitals -----	(D)	(D)
				8062	General medical and surgical hospitals -----	(D)	(D)
				8063, 9	Specialty hospitals -----	—	—
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	16.0	5.6	807, 8, 9	Other health services -----	(D)	(D)
781, 2	Motion picture production, distribution, and services -	.1	25.0	807	Medical and dental laboratories -----	13.3	.8
				8071	Medical laboratories -----	10.7	.1
				8072	Dental laboratories -----	21.2	2.8
				808	Home health care services -----	11.0	5.6
				809	Miscellaneous health and allied services, n.e.c. ---	(D)	(D)
				8092	Kidney dialysis centers -----	(D)	(D)
783	Motion picture theaters -----	5.3	.2	8093	Specialty outpatient facilities, n.e.c. -----	39.0	2.9
7832	Motion picture theaters, except drive-in -----	5.3	.2	8099	Health and allied services, n.e.c. -----	21.7	8.3
7833	Drive-in motion picture theaters -----	4.8	.2	81	Legal services -----	43.4	3.2
				823, 4, 9	Selected educational services -----	22.4	6.4
784	Video tape rental -----	24.6	4.0	823	Libraries -----	—	100.0
				824	Vocational schools -----	21.7	—
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	34.9	2.2	829	Schools and educational services, n.e.c. -----	22.8	8.7
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	8.8	4.7	83	Social services -----	28.0	12.4
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	58.3	—	835	Child day care services -----	28.8	12.1
				832, 3, 6, 9	Other social services -----	27.4	12.6
793	Bowling centers -----	42.3	6.6	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	18.9	10.4
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	15.3	3.9	871	Engineering, architectural, and surveying services --	14.1	2.7
794	Commercial sports -----	3.2	.9	8711	Engineering services -----	13.9	2.5
7941	Professional sports clubs, managers, promoters -----	29.0	3.4	8712	Architectural services -----	14.7	3.5
7948	Racing, including track operation -----	1.4	.7	8713	Surveying services -----	13.7	.8
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	18.9	4.8	872	Accounting, auditing, and bookkeeping services ----	26.1	8.6
791	Dance studios, schools, and halls -----	34.1	4.8	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) ---	4.3	28.1
7991	Physical fitness facilities -----	54.6	16.8	8731	Commercial physical and biological research -----	3.0	15.7
7992	Public golf courses -----	38.3	8.7	8732	Commercial economic, sociological, and educational research -----	5.5	35.3
7993	Coin-operated amusement devices -----	15.9	.9	8734	Testing laboratories -----	.5	8.2
7996	Amusement parks -----	4.9	10.9	874	Management and public relations services -----	20.6	16.5
7997	Membership sports and recreation clubs -----	54.6	13.7	8741	Management services -----	13.1	16.6
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	7.3	1.6	8742	Management consulting services -----	30.0	21.4
7999 pt.	Concession operators of amusement devices and rides -----	.8	—	8743	Public relations services -----	43.2	7.0
7999 pt., 84	Carnivals, circuses, and fairs -----	28.2	2.1	8744	Facilities support management services -----	6.1	1.8
	Other recreation and amusements, including museums -----	7.3	1.7	8748	Business consulting services, n.e.c. -----	36.0	9.2
				89	Services, n.e.c. -----	11.7	3.8

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of revenue —		SIC code	Kind of business or operation	Percent of revenue —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	6.2	4.9	823, 4, 9	Selected educational services	40.4	34.2
7032, 704	Camps and membership lodging	28.9	23.6	83	Social services	21.3	13.3
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	32.9	2.8	835	Child day care services	19.6	17.8
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services5	.3	832, 3, 6, 9	Other social services	21.4	13.0
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	—	3.1	832	Individual and family social services	19.2	22.0
806	Hospitals	—	—	833	Job training and vocational rehabilitation services	23.8	13.8
8062	General medical and surgical hospitals	—	—	836	Residential care	16.3	5.1
8063, 9	Specialty hospitals	—	—	839	Social services, n.e.c.	33.1	15.5
808, 9	Other health services	16.2	5.6	861, 2, 4, 9	Selected membership organizations	29.3	13.2
8111 pt.	Legal aid societies and similar legal services	—	3.3	861	Business associations	25.1	5.2
				864	Civic, social, and fraternal associations	36.9	16.6
				862, 9	Other membership organizations	24.6	17.0
				873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5.4	88.4
				873	Research, development, and testing services	(D)	(D)
				874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

Appendix F. Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties; it annexed into Dallas County in February 1990.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties; it annexed into Dallas County in April 1991.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties; it annexed into Dallas County in May 1990.

West Des Moines is in Dallas and Polk Counties; it annexed into Dallas County in October 1987.

Wilton is in Cedar and Muscatine Counties.

Appendix G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year for the State: 1992 and 1987

Table G-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	17 774	16 387	16 532	15 303
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	587	518	537	473
	Hotels and motels	534	479	491	435
7011	Hotels	133	158	122	139
7011 pt.	Hotels, 25 guestrooms or more	96	107	86	93
7011 pt.	Hotels, less than 25 guestrooms	37	51	36	46
7011 pt.	Motels, motor hotels, and tourist courts	401	321	369	296
7011 pt.	Motels, tourist courts	345	278	317	254
7011 pt.	Motor hotels	56	43	52	42
702, 3	Other lodging places	53	39	46	38
702	Rooming and boarding houses	19	16	16	15
703	Camps and recreational vehicle parks	34	23	30	23
72	Personal services	2 627	2 644	2 432	2 451
721	Laundry, cleaning, and garment services	475	444	445	420
7211	Power laundries, family and commercial*	14	18	14	18
7213	Linen supply*	2	3	2	3
7215	Coin-operated laundries and drycleaning	123	108	116	101
7216	Drycleaning plants, except rug cleaning*	183	194	170	185
7217	Carpet and upholstery cleaning	95	62	87	60
7218	Industrial launderers*	25	26	25	24
7212, 9	Other laundry, cleaning, and garment services*	33	33	31	29
722	Photographic studios, portrait	192	156	181	148
723, 4	Beauty and barber shops	1 284	1 368	1 182	1 263
723	Beauty shops	1 236	1 298	1 135	1 200
724	Barber shops	48	70	47	63
725	Shoe repair shops and shoeshine parlors	24	29	22	27
726	Funeral service and crematories	384	388	366	371
729	Miscellaneous personal services	268	259	236	222
7291	Tax return preparation services	127	122	106	105
7299	Miscellaneous personal services, n.e.c.	141	137	130	117
73	Business services	2 366	1 834	2 144	1 712
731	Advertising	135	128	124	121
7311	Advertising agencies	95	96	88	90
7312	Outdoor advertising services	15	11	12	11
7313	Radio, television, publishers' advertising representatives	11	9	11	9
7319	Advertising, n.e.c.	14	12	13	11
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	65	80	58	74
7322	Adjustment and collection services	45	57	41	53
7323	Credit reporting services	20	23	17	21
733	Mailing, reproduction, commercial art and photography, and stenographic services	208	164	187	155
7331	Direct mail advertising services	28	24	26	23
7334	Photocopying and duplicating services	32	31	27	29
7335, 6	Commercial photography, art, and graphics	101	70	91	67
7335	Commercial photography	25	23	24	23
7336	Commercial art and graphic design	76	47	67	44
7338	Secretarial and court reporting services	47	39	43	36
734	Services to dwellings and other buildings	585	456	524	425
7342	Disinfecting and pest control services	94	83	88	81
7349	Building cleaning and maintenance services, n.e.c.	491	373	436	344
735	Miscellaneous equipment rental and leasing	223	182	203	169
7352	Medical equipment rental and leasing	42	37	39	33
7353	Heavy construction equipment rental and leasing	24	30	22	27
7359	Equipment rental and leasing, n.e.c.	157	115	142	109
736	Personnel supply services	187	140	170	130
7361	Employment agencies	70	59	60	53
7363	Help supply services	117	81	110	77

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business –			
		Any time during year		At end of year	
		1992	1987	1992	1987
73	Business services – Con.				
737	Computer programming, data processing, and other computer related services -----	365	212	339	201
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	194	109	181	102
7371	Computer programming services -----	102	66	93	61
7372	Prepackaged software -----	46	19	44	18
7373	Computer integrated systems -----	46	24	44	23
7374, 5, 6	Data processing services -----	90	55	84	54
7374, 5	Computer processing, information retrieval -----	85	50	79	49
7376	Computer facilities management services -----	5	5	5	5
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	81	48	74	45
7377	Computer rental and leasing -----	1	6	1	6
7378	Computer maintenance and repair -----	44	32	40	29
7379	Computer related services, n.e.c. -----	36	10	33	10
738	Miscellaneous business services -----	598	472	539	437
7381, 2	Detective agencies and protective services -----	93	76	87	70
7381	Detective, guard, and armored car services -----	78	64	72	59
7382	Security systems services -----	15	12	15	11
7383	News syndicates -----	2	2	4	2
7384	Photofinishing laboratories* -----	62	52	57	48
7389	Business services, n.e.c. -----	439	342	391	317
7389 pt.	Sign painting shops -----	23	17	21	15
7389 pt.	Interior designing -----	33	26	26	22
7389 pt.	Telephone answering services -----	15	19	14	17
7389 pt.	Other business services -----	368	280	330	263
75	Automotive repair, services, and parking -----	2 033	1 751	1 901	1 636
751	Automotive rental and leasing, without drivers -----	126	124	117	119
7513	Truck rental and leasing, without drivers -----	75	81	68	79
7514, 5	Passenger car rental and leasing -----	47	40	45	37
7519	Utility trailer and recreational vehicle rental -----	4	3	4	3
752	Automobile parking -----	43	48	42	44
753	Automotive repair shops -----	1 599	1 392	1 501	1 298
7532	Top, body, and upholstery repair shops and paint shops -----	529	460	496	430
7532 pt.	Top and body repair shops -----	506	446	474	417
7532 pt.	Paint shops -----	23	14	22	13
7538	General automotive repair shops -----	776	654	730	611
7538 pt.	General automotive repair shops, except diesel -----	676	583	635	543
7538 pt.	Diesel repair shops -----	100	71	95	68
7533, 4, 6, 7, 9	Other automotive repair shops -----	294	278	275	257
7533	Automotive exhaust system repair shops -----	79	77	79	73
7534	Tire retreading and repair shops -----	24	20	22	19
7536	Automotive glass replacement shops -----	47	39	44	34
7537	Automotive transmission repair shops -----	52	42	49	38
7539	Automotive repair shops, n.e.c. -----	92	100	81	93
7539 pt.	Radiator repair -----	33	43	29	37
7539 pt.	Brake, front end, and wheel alignment -----	24	23	22	23
7539 pt.	Automotive electrical and fuel system services -----	24	25	22	24
7539 pt.	Other automotive repair shops, n.e.c. -----	11	9	8	9
754	Automotive services, except repair -----	265	187	241	175
7542	Carwashes -----	172	122	163	114
7549	Automotive services, except repair and carwashes -----	93	65	78	61
76	Miscellaneous repair services -----	920	774	857	724
762	Electrical repair shops -----	206	183	191	171
7622	Radio and television repair shops -----	66	66	52	63
7623, 9	Other electrical and electronic repair shops -----	151	117	139	108
7623	Refrigeration and air-conditioning service and repair shops -----	26	26	22	25
7629	Electrical and electronic repair shops, n.e.c. -----	125	91	117	83
763	Watch, clock, and jewelry repair -----	10	13	10	13
764	Reupholstery and furniture repair -----	76	67	71	63
769	Miscellaneous repair and related services -----	628	511	585	477
7692	Welding repair -----	111	124	102	117
7694	Armature rewinding shops -----	43	50	41	49
7699	Repair shops and related services, n.e.c. -----	474	337	442	311
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	1 262	1 224	1 161	1 106
781, 2	Motion picture production, distribution, and services -----	39	32	38	28
783	Motion picture theaters -----	127	150	122	134
7832	Motion picture theaters, except drive-in -----	114	128	110	115
7833	Drive-in motion picture theaters -----	13	22	12	19
784	Video tape rental -----	219	185	199	162
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	46	33	42	28
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	17	6	16	6
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	29	27	26	22
793	Bowling centers -----	177	202	158	180

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business –			
		Any time during year		At end of year	
		1992	1987	1992	1987
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	654	622	602	574
794	Commercial sports	42	28	36	27
7941	Professional sports clubs, managers, promoters	10	7	10	7
7948	Racing, including track operation	32	21	26	20
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	612	594	566	547
791	Dance studios, schools, and halls	76	59	75	54
7991	Physical fitness facilities	74	110	66	97
7992	Public golf courses	63	42	59	41
7993	Coin-operated amusement devices	59	48	55	47
7996	Amusement parks	13	11	11	11
7997	Membership sports and recreation clubs	140	142	128	134
7999, 84	Amusement and recreation services, including museums, n.e.c.	187	182	172	163
80	Health services	4 184	4 130	3 980	3 925
801	Offices and clinics of doctors of medicine	1 349	1 459	1 271	1 374
8011 pt.	Offices of doctors of medicine	1 285	1 425	1 214	1 343
8011 pt.	General medical clinics	64	34	57	31
802	Offices and clinics of dentists	1 149	1 171	1 106	1 129
803	Offices and clinics of doctors of osteopathy	193	186	179	173
804	Offices and clinics of other health practitioners	947	781	904	739
8041	Offices and clinics of chiropractors	446	350	422	328
8042	Offices and clinics of optometrists	270	273	263	260
8043	Offices and clinics of podiatrists	75	66	70	66
8049	Offices and clinics of health practitioners, n.e.c.	156	92	149	85
805	Nursing and personal care facilities	287	306	285	298
8051	Skilled nursing care facilities	135	188	134	183
8052	Intermediate care facilities	137	91	136	90
8059	Nursing and personal care facilities, n.e.c.	15	27	15	25
806	Hospitals	2	3	2	3
807, 8, 9	Other health services	257	224	233	209
807	Medical and dental laboratories	120	116	111	109
8071	Medical laboratories	49	48	45	45
8072	Dental laboratories	71	68	66	64
808	Home health care services	58	37	51	34
809	Miscellaneous health and allied services, n.e.c.	79	71	71	66
8092	Kidney dialysis centers	1	1	1	1
8093	Specialty outpatient facilities, n.e.c.	43	39	38	37
8099	Health and allied services, n.e.c.	35	31	32	28
81	Legal services	1 445	1 436	1 363	1 347
823, 4, 9	Selected educational services	79	72	75	65
823	Libraries	3	5	3	4
824	Vocational schools	18	15	18	13
829	Schools and educational services, n.e.c.	58	52	54	48
83	Social services	610	490	550	442
835	Child day care services	398	344	357	312
832, 3, 6, 9	Other social services	212	146	193	130
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 591	1 410	1 473	1 324
871	Engineering, architectural, and surveying services	359	329	342	316
8711	Engineering services	220	196	212	188
8712	Architectural services	102	92	97	89
8713	Surveying services	37	41	33	39
872	Accounting, auditing, and bookkeeping services	722	684	666	639
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	81	58	71	52
8731	Commercial physical and biological research	13	10	10	7
8732	Commercial economic, sociological, and educational research	38	29	32	27
8734	Testing laboratories	30	19	29	18
874	Management and public relations services	429	339	394	317
8741	Management services	146	121	138	115
8742	Management consulting services	156	152	142	138
8743	Public relations services	27	19	24	18
8744	Facilities support management services	7	2	7	2
8748	Business consulting services, n.e.c.	93	45	83	44
89	Services, n.e.c.	70	104	59	98

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	3 743	3 122	3 607	3 032
7032, 704	Camps and membership lodging	90	106	88	102
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	281	257	276	248
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	33	22	32	21
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	165	155	163	150
7999 pt. 84	Fairs	39	39	37	37
	Museums, art galleries, and botanical and zoological gardens	44	41	44	40
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	487	399	478	396
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	19	11	19	10
805	Nursing and personal care facilities	186	133	185	132
806	Hospitals	131	134	131	133
808, 9	Other health services	151	121	143	121
808	Home health care services	44	22	42	22
809	Miscellaneous health and allied services, n.e.c.	107	99	101	99
8111 pt.	Legal aid societies and similar legal services	14	16	14	16
823, 4, 9	Selected educational services	35	21	34	20
83	Social services	1 583	1 179	1 528	1 148
835	Child day care services	325	265	308	252
832, 3, 6, 9	Other social services	1 258	914	1 220	896
861, 2, 4, 9	Selected membership organizations	1 193	1 122	1 133	1 081
861	Business associations	262	220	249	216
864	Civic, social, and fraternal associations	618	599	573	568
862, 9	Other membership organizations	313	303	311	297
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	60	22	56	21
873	Research, development, and testing services	26	13	25	12
8731	Commercial physical and biological research	1	1	1	1
8732	Commercial economic, sociological, and educational research	5	2	5	2
8733	Noncommercial research organizations	18	9	17	8
8734	Testing laboratories	2	1	2	1
874 ex. 8744	Management and public relations services, except facilities support management services	34	9	31	9

Publication Program

1992 CENSUS OF SERVICE INDUSTRIES

Publications of the 1992 Census of Service Industries containing data on service industries establishments in the United States are described below. Publication order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports and compact disc-read only memory (CD-ROM).

Final Reports

Geographic area series—52 reports (SC92-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, metropolitan areas (MA's), counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MA's by kind of business.

For each State, the District of Columbia, and the United States, 1992 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1987 and 1992 also are shown.

Nonemployer statistics series—1 report (SC92-N-1)

This report includes data by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Also presented are statistics for establishments without payroll including number of establishments and receipts/revenue by varied service classifications for MA's.

Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

Subject series—5 reports (SC92-S-1 to -5)

The *Establishment and Firm Size* report (SC92-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

The *Capital Expenditures, Depreciable Assets, and Operating Expenses* report (SC92-S-2) presents data for firms with payroll for the United States by major kind of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports (*Hotels, Motels, and Other Lodging Places* (SC92-S-3), *Sources of Receipts or Revenue* (SC92-S-4), and *Miscellaneous Subjects* (SC92-S-5)) present data for the United States as a whole and, where feasible, for States and MA's.

Electronic Media

All data included in the printed reports are available on CD-ROM. The CD-ROM's provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC92-Z, and nonemployer data for counties and places from series SC92-N. Electronic media products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, financial, insurance, real estate, construction industries, manufactures, mineral industries, transportation, communications, utilities, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1992 Economic Census. A separate series of reports covers the census of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.