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1997 Economic Census

Health Care and Social Assistance

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

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

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries 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) that govern 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 of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, 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 range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Health Care and Social Assistance

SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

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

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business 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 for this sector 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 separately.

GENERAL

A list of reports that provide statistics on sector 62 follows.

Geographic area reports. There is a separate report 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 kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States 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.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

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

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

(OMB) as of June 30, 1997. 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 PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). 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. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. 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. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. 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 (SEUAs), 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 (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA								
62	Health care & social assistance	4 876	3 183 165	1 540 564	328 094	56 374	18.5	5.7
621	Ambulatory health care services	3 919	2 534 843	1 214 719	250 112	32 156	17.7	5.0
6211	Offices of physicians	1 348	1 497 017	824 915	163 641	15 015	14.5	5.7
62111	Offices of physicians	1 348	1 497 017	824 915	163 641	15 015	14.5	5.7
621111	Offices of physicians (except mental health specialists)	1 283	1 465 067	807 147	159 948	14 601	14.1	5.6
621112	Offices of physicians, mental health specialists	65	31 950	17 768	3 693	414	32.9	10.3
6212	Offices of dentists	1 113	430 789	163 680	34 544	6 202	22.8	1.5
62121	Offices of dentists	1 113	430 789	163 680	34 544	6 202	22.8	1.5
621210	Offices of dentists	1 113	430 789	163 680	34 544	6 202	22.8	1.5
6213	Offices of other health practitioners	1 149	314 614	111 109	24 821	4 928	29.0	3.7
62131	Offices of chiropractors	545	92 270	23 853	5 062	1 490	46.8	3.7
621310	Offices of chiropractors	545	92 270	23 853	5 062	1 490	46.8	3.7
62132	Offices of optometrists	277	106 315	31 610	7 218	1 424	17.3	1.9
621320	Offices of optometrists	277	106 315	31 610	7 218	1 424	17.3	1.9
62133	Offices of mental health practitioners (except physicians)	73	15 312	5 927	1 312	310	59.2	6.0
621330	Offices of mental health practitioners (except physicians)	73	15 312	5 927	1 312	310	59.2	6.0
62134	Offices of physical, occup. & speech therapists & audiologists	135	69 069	36 293	8 356	1 290	12.6	6.0
621340	Offices of physical, occup. & speech therapists & audiologists	135	69 069	36 293	8 356	1 290	12.6	6.0
6213401	Speech therapists & audiologists	22	8 743	3 362	702	127	33.4	—
6213402	Physical & occupational therapists	113	60 326	32 931	7 654	1 163	9.6	6.9
62139	Offices of all other health practitioners	119	31 648	13 426	2 873	414	38.0	3.7
621391	Offices of podiatrists	81	21 064	7 964	1 756	312	39.2	2.3
621399	Offices of all other miscellaneous health practitioners	38	10 584	5 462	1 117	102	35.7	6.4
6214	Outpatient care centers	72	87 478	33 661	7 956	617	4.6	15.2
62142	Outpatient mental health & substance abuse centers	18	2 518	1 127	229	58	29.4	38.7
621420	Outpatient mental health & substance abuse centers	18	2 518	1 127	229	58	29.4	38.7
62149	Other outpatient care centers	54	84 960	32 534	7 727	559	3.8	14.5
621492	Kidney dialysis centers	8	10 366	2 952	564	79	2.7	6.2
621493	Freestanding ambulatory surgical & emergency centers	11	41 999	14 552	3 404	188	4.5	—
621498	All other outpatient care centers	35	32 595	15 030	3 759	292	3.3	35.9
6215	Medical & diagnostic laboratories	56	81 680	29 154	6 820	902	17.9	2.3
62151	Medical & diagnostic laboratories	56	81 680	29 154	6 820	902	17.9	2.3
621511	Medical laboratories	29	53 360	19 829	4 675	716	15.7	—
621512	Diagnostic imaging centers	27	28 320	9 325	2 145	186	21.9	6.6
6216	Home health care services	130	87 434	41 226	9 776	3 697	23.6	7.0
62161	Home health care services	130	87 434	41 226	9 776	3 697	23.6	7.0
621610	Home health care services	130	87 434	41 226	9 776	3 697	23.6	7.0
6219	Other ambulatory health care services	51	35 831	10 974	2 554	795	10.0	3.4
62191	Ambulance services	28	10 590	4 460	1 035	416	21.7	10.5
621910	Ambulance services	28	10 590	4 460	1 035	416	21.7	10.5
62199	All other ambulatory health care services	23	25 241	6 514	1 519	379	5.1	.5
621991	Blood & organ banks	8	18 894	3 704	926	184	—	—
621999	All other miscellaneous ambulatory health care services	15	6 347	2 810	593	195	20.4	1.8
622	Hospitals	1	D	D	D	c	D	D
6221	General medical & surgical hospitals	1	D	D	D	c	D	D
62211	General medical & surgical hospitals	1	D	D	D	c	D	D
622110	General medical & surgical hospitals	1	D	D	D	c	D	D
6221102	General medical & surgical hospitals (except government)	1	D	D	D	c	D	D
623	Nursing & residential care facilities	371	550 594	280 860	68 141	19 901	21.3	8.8
6231	Nursing care facilities	240	447 635	227 588	55 686	16 268	22.5	7.2
62311	Nursing care facilities	240	447 635	227 588	55 686	16 268	22.5	7.2
623110	Nursing care facilities	240	447 635	227 588	55 686	16 268	22.5	7.2
6232	Residential mental retardation/health & substance abuse facility	63	48 608	27 579	6 451	1 876	12.9	18.4
62321	Residential mental retardation facilities	38	31 779	17 976	4 314	1 248	14.6	27.0
623210	Residential mental retardation facilities	38	31 779	17 976	4 314	1 248	14.6	27.0
62322	Residential mental health & substance abuse facilities	25	16 829	9 603	2 137	628	9.6	2.1
623220	Residential mental health & substance abuse facilities	25	16 829	9 603	2 137	628	9.6	2.1
6233	Community care facilities for the elderly	60	D	D	D	g	D	D
62331	Community care facilities for the elderly	60	D	D	D	g	D	D
623311	Continuing care retirement communities	19	25 411	13 525	3 110	912	19.6	24.2
623312	Homes for the elderly	41	D	D	D	e	D	D
6239	Other residential care facilities	8	D	D	D	e	D	D
62399	Other residential care facilities	8	D	D	D	e	D	D
623990	Other residential care facilities	8	D	D	D	e	D	D

See footnotes at end of table.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
62	IOWA—Con.							
	Health care & social assistance—Con.							
624	Social assistance	585	D	D	D	h	D	D
6241	Individual & family services	97	13 107	5 867	1 254	380	50.4	16.8
62411	Child & youth services	23	3 686	1 902	314	134	47.2	13.4
624110	Child & youth services	23	3 686	1 902	314	134	47.2	13.4
62412	Services for the elderly & persons with disabilities	25	4 539	1 783	416	135	28.4	22.5
624120	Services for the elderly & persons with disabilities	25	4 539	1 783	416	135	28.4	22.5
62419	Other individual & family services	49	4 882	2 182	524	111	73.3	14.0
624190	Other individual & family services	49	4 882	2 182	524	111	73.3	14.0
6242	Community food & housing/emergency & other relief services	3	D	D	D	a	D	D
62421	Community food services	1	D	D	D	a	D	D
624210	Community food services	1	D	D	D	a	D	D
62422	Community housing services	2	D	D	D	a	D	D
624229	Other community housing services	2	D	D	D	a	D	D
6243	Vocational rehabilitation services	20	D	D	D	c	D	D
62431	Vocational rehabilitation services	20	D	D	D	c	D	D
624310	Vocational rehabilitation services	20	D	D	D	c	D	D
6244	Child day care services	465	53 558	27 131	6 329	3 516	23.4	7.9
62441	Child day care services	465	53 558	27 131	6 329	3 516	23.4	7.9
624410	Child day care services	465	53 558	27 131	6 329	3 516	23.4	7.9

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 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
62	IOWA								
	Health care & social assistance	2 319	5 582 449	5 239 805	2 425 547	586 631	117 658	3.0	1.4
621	Ambulatory health care services	262	288 534	284 351	157 296	37 239	6 652	4.6	3.6
6214	Outpatient care centers	170	162 283	164 531	95 507	22 542	3 198	2.2	3.6
62141	Family planning centers	40	14 191	13 614	6 444	1 579	352	6.7	6.1
621410	Family planning centers	40	14 191	13 614	6 444	1 579	352	6.7	6.1
62142	Outpatient mental health & substance abuse centers ..	62	50 057	49 903	30 434	7 406	1 304	5.1	2.6
621420	Outpatient mental health & substance abuse centers	62	50 057	49 903	30 434	7 406	1 304	5.1	2.6
62149	Other outpatient care centers	68	98 035	101 014	58 629	13 557	1 542	.1	3.8
621493	Freestanding ambulatory surgical & emergency centers	4	D	D	D	D	c	D	D
621498	All other outpatient care centers	64	D	D	D	D	g	D	D
6216	Home health care services	64	92 975	89 044	48 319	11 436	2 774	9.8	2.1
62161	Home health care services	64	92 975	89 044	48 319	11 436	2 774	9.8	2.1
621610	Home health care services	64	92 975	89 044	48 319	11 436	2 774	9.8	2.1
6219	Other ambulatory health care services	28	33 276	30 776	13 470	3 261	680	1.9	7.3
62191	Ambulance services	16	9 061	8 180	3 511	868	271	6.8	2.6
621910	Ambulance services	16	9 061	8 180	3 511	868	271	6.8	2.6
62199	All other ambulatory health care services	12	24 215	22 596	9 959	2 393	409	—	9.0
621991	Blood & organ banks	12	24 215	22 596	9 959	2 393	409	—	9.0
622	Hospitals	127	4 052 045	3 766 651	1 659 580	403 925	64 543	—	—
6221	General medical & surgical hospitals	120	3 910 529	3 626 405	1 555 129	378 877	61 936	—	—
62211	General medical & surgical hospitals	120	3 910 529	3 626 405	1 555 129	378 877	61 936	—	—
622110	General medical & surgical hospitals	120	3 910 529	3 626 405	1 555 129	378 877	61 936	—	—
6221101	General medical & surgical hospitals, government	63	1 264 054	1 180 409	520 567	128 272	20 319	—	—
6221102	General medical & surgical hospitals (except government)	57	2 646 475	2 445 996	1 034 562	250 605	41 617	—	—
6222	Psychiatric & substance abuse hospitals	5	D	D	D	D	g	D	D
62221	Psychiatric & substance abuse hospitals	5	D	D	D	D	g	D	D
622210	Psychiatric & substance abuse hospitals	5	D	D	D	D	g	D	D
6222101	Psychiatric & substance abuse hospitals, government	5	D	D	D	D	g	D	D
6223	Specialty (except psychiatric & substance abuse) hospitals	2	D	D	D	D	f	D	D
62231	Specialty (except psychiatric & substance abuse) hospitals	2	D	D	D	D	f	D	D
622310	Specialty (except psychiatric & substance abuse) hospitals	2	D	D	D	D	f	D	D

See footnotes at end of table.

Table 1b. **Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—**
Con.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	IOWA—Con.								
62	Health care & social assistance—Con.								
623	Nursing & residential care facilities	675	788 733	752 473	408 824	96 877	27 784	8.8	3.2
6231	Nursing care facilities	145	344 173	329 713	176 571	42 471	12 257	10.8	.3
62311	Nursing care facilities	145	344 173	329 713	176 571	42 471	12 257	10.8	.3
623110	Nursing care facilities	145	344 173	329 713	176 571	42 471	12 257	10.8	.3
6232	Residential mental retardation/health & substance abuse facility	371	227 398	219 245	127 239	29 785	8 708	7.2	4.1
62321	Residential mental retardation facilities	297	148 082	142 303	82 881	18 863	6 081	5.0	2.4
623210	Residential mental retardation facilities	297	148 082	142 303	82 881	18 863	6 081	5.0	2.4
62322	Residential mental health & substance abuse facilities	74	79 316	76 942	44 358	10 922	2 627	11.3	7.2
623220	Residential mental health & substance abuse facilities	74	79 316	76 942	44 358	10 922	2 627	11.3	7.2
6233	Community care facilities for the elderly	82	152 302	141 597	68 921	16 525	4 828	9.6	4.6
62331	Community care facilities for the elderly	82	152 302	141 597	68 921	16 525	4 828	9.6	4.6
623311	Continuing care retirement communities	41	127 966	118 895	59 279	14 385	4 099	3.1	4.8
623312	Homes for the elderly	41	24 336	22 702	9 642	2 140	729	43.4	3.8
6239	Other residential care facilities	77	64 860	61 918	36 093	8 096	1 991	2.1	11.7
62399	Other residential care facilities	77	64 860	61 918	36 093	8 096	1 991	2.1	11.7
623990	Other residential care facilities	77	64 860	61 918	36 093	8 096	1 991	2.1	11.7
624	Social assistance	1 255	453 137	436 330	199 847	48 590	18 679	18.6	9.2
6241	Individual & family services	612	272 557	264 424	109 028	26 589	8 384	18.3	8.3
62411	Child & youth services	105	42 988	39 875	17 524	4 112	1 145	59.6	3.2
624110	Child & youth services	105	42 988	39 875	17 524	4 112	1 145	59.6	3.2
62412	Services for the elderly & persons with disabilities	184	69 362	66 496	30 409	7 404	3 720	19.6	10.1
624120	Services for the elderly & persons with disabilities	184	69 362	66 496	30 409	7 404	3 720	19.6	10.1
62419	Other individual & family services	323	160 207	158 053	61 095	15 073	3 519	6.7	8.9
624190	Other individual & family services	323	160 207	158 053	61 095	15 073	3 519	6.7	8.9
6242	Community food & housing/emergency & other relief services	171	38 142	33 828	14 539	3 584	1 211	39.0	23.1
62421	Community food services	75	7 868	7 535	2 489	607	310	23.3	32.2
624210	Community food services	75	7 868	7 535	2 489	607	310	23.3	32.2
62422	Community housing services	60	25 546	21 707	9 880	2 450	735	49.4	11.9
624221	Temporary shelters	33	13 890	13 113	6 960	1 708	471	51.3	4.2
624229	Other community housing services	27	11 656	8 594	2 920	742	264	47.2	21.0
62423	Emergency & other relief services	36	4 728	4 586	2 170	527	166	9.1	68.5
624230	Emergency & other relief services	36	4 728	4 586	2 170	527	166	9.1	68.5
6243	Vocational rehabilitation services	81	85 725	82 644	47 180	11 237	5 589	12.9	4.1
62431	Vocational rehabilitation services	81	85 725	82 644	47 180	11 237	5 589	12.9	4.1
624310	Vocational rehabilitation services	81	85 725	82 644	47 180	11 237	5 589	12.9	4.1
6244	Child day care services	391	56 713	55 434	29 100	7 180	3 495	14.6	11.6
62441	Child day care services	391	56 713	55 434	29 100	7 180	3 495	14.6	11.6
624410	Child day care services	391	56 713	55 434	29 100	7 180	3 495	14.6	11.6

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.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA MSA								
62	Health care & social assistance	340	267 529	138 257	26 625	3 925	16.2	3.1
621	Ambulatory health care services	284	234 583	121 453	22 620	2 742	16.7	2.8
6211	Offices of physicians	95	138 756	85 188	14 694	1 167	13.4	3.3
62111	Offices of physicians	95	138 756	85 188	14 694	1 167	13.4	3.3
621111	Offices of physicians (except mental health specialists)	90	134 888	83 630	14 301	1 127	13.4	3.4
621112	Offices of physicians, mental health specialists	5	3 868	1 558	393	40	15.0	—
6212	Offices of dentists	81	40 518	17 735	3 556	548	22.5	.4
62121	Offices of dentists	81	40 518	17 735	3 556	548	22.5	.4
621210	Offices of dentists	81	40 518	17 735	3 556	548	22.5	.4
6213	Offices of other health practitioners	76	24 920	8 882	2 049	403	23.1	2.0
62131	Offices of chiropractors	35	7 056	1 873	405	100	36.4	6.3
621310	Offices of chiropractors	35	7 056	1 873	405	100	36.4	6.3
62132	Offices of optometrists	11	5 556	1 472	309	67	14.8	—
621320	Offices of optometrists	11	5 556	1 472	309	67	14.8	—
62134	Offices of physical, occup, & speech therapists & audiologists	14	8 462	4 329	1 050	176	1.6	.4
621340	Offices of physical, occup, & speech therapists & audiologists	14	8 462	4 329	1 050	176	1.6	.4
6213402	Physical & occupational therapists	14	8 462	4 329	1 050	176	1.6	.4
62139	Offices of all other health practitioners	8	2 707	1 011	239	47	44.6	—
621391	Offices of podiatrists	6	D	D	D	b	D	D
6214	Outpatient care centers	6	3 236	1 491	387	57	10.4	15.0
6215	Medical & diagnostic laboratories	9	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	9	D	D	D	c	D	D
621511	Medical laboratories	6	D	D	D	c	D	D
6216	Home health care services	13	10 439	4 651	1 113	388	23.5	6.7
62161	Home health care services	13	10 439	4 651	1 113	388	23.5	6.7
621610	Home health care services	13	10 439	4 651	1 113	388	23.5	6.7
6219	Other ambulatory health care services	4	D	D	D	b	D	D
623	Nursing & residential care facilities	20	26 191	13 168	3 114	790	9.5	6.6
6232	Residential mental retardation/health & substance abuse facility	7	D	D	D	c	D	D
62321	Residential mental retardation facilities	7	D	D	D	c	D	D
623210	Residential mental retardation facilities	7	D	D	D	c	D	D
6233	Community care facilities for the elderly	6	D	D	D	c	D	D
62331	Community care facilities for the elderly	6	D	D	D	c	D	D
623312	Homes for the elderly	5	D	D	D	c	D	D
624	Social assistance	36	6 755	3 636	891	393	24.2	.8
6244	Child day care services	33	D	D	D	e	D	D
62441	Child day care services	33	D	D	D	e	D	D
624410	Child day care services	33	D	D	D	e	D	D
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
62	Health care & social assistance	664	445 483	205 482	41 021	6 598	19.7	5.8
621	Ambulatory health care services	582	374 184	176 665	34 397	4 721	21.7	6.4
6211	Offices of physicians	230	187 980	108 828	19 619	1 900	23.9	9.3
62111	Offices of physicians	230	187 980	108 828	19 619	1 900	23.9	9.3
621111	Offices of physicians (except mental health specialists)	204	174 172	102 600	18 267	1 728	23.5	4.5
621112	Offices of physicians, mental health specialists	26	13 808	6 228	1 352	172	29.7	69.3
6212	Offices of dentists	153	63 103	25 259	5 000	886	21.9	2.8
62121	Offices of dentists	153	63 103	25 259	5 000	886	21.9	2.8
621210	Offices of dentists	153	63 103	25 259	5 000	886	21.9	2.8
6213	Offices of other health practitioners	153	45 555	15 471	3 591	608	33.8	6.6
62131	Offices of chiropractors	96	16 639	5 308	1 126	258	52.9	.2
621310	Offices of chiropractors	96	16 639	5 308	1 126	258	52.9	.2
62132	Offices of optometrists	24	9 585	2 027	496	107	33.0	20.9
621320	Offices of optometrists	24	9 585	2 027	496	107	33.0	20.9
62133	Offices of mental health practitioners (except physicians)	9	3 393	1 017	166	48	36.6	11.2
621330	Offices of mental health practitioners (except physicians)	9	3 393	1 017	166	48	36.6	11.2
62134	Offices of physical, occup, & speech therapists & audiologists	10	13 136	6 723	1 708	168	.1	—
621340	Offices of physical, occup, & speech therapists & audiologists	10	13 136	6 723	1 708	168	.1	—
6213402	Physical & occupational therapists	8	D	D	D	c	D	D
62139	Offices of all other health practitioners	14	2 802	396	95	27	77.7	21.3
621391	Offices of podiatrists	12	D	D	D	b	D	D
6214	Outpatient care centers	10	D	D	D	b	D	D
62149	Other outpatient care centers	8	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	11	35 389	11 003	2 426	469	13.5	—
62151	Medical & diagnostic laboratories	11	35 389	11 003	2 426	469	13.5	—
621511	Medical laboratories	8	D	D	D	e	D	D
621512	Diagnostic imaging centers	3	D	D	D	b	D	D
6216	Home health care services	20	22 139	9 224	2 098	652	3.8	3.9
62161	Home health care services	20	22 139	9 224	2 098	652	3.8	3.9
621610	Home health care services	20	22 139	9 224	2 098	652	3.8	3.9
6219	Other ambulatory health care services	5	D	D	D	c	D	D
62199	All other ambulatory health care services	3	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA—Con.								
62	Health care & social assistance—Con.							
623	Nursing & residential care facilities	22	42 181	18 326	4 685	1 317	10.9	2.4
6231	Nursing care facilities	15	39 232	16 884	4 378	1 190	7.8	2.4
62311	Nursing care facilities	15	39 232	16 884	4 378	1 190	7.8	2.4
623110	Nursing care facilities	15	39 232	16 884	4 378	1 190	7.8	2.4
624	Social assistance	59	D	D	D	e	D	D
6244	Child day care services	49	D	D	D	e	D	D
62441	Child day care services	49	D	D	D	e	D	D
624410	Child day care services	49	D	D	D	e	D	D
DES MOINES, IA MSA								
62	Health care & social assistance	876	694 498	341 439	72 265	10 385	14.6	8.3
621	Ambulatory health care services	717	586 437	290 702	59 976	6 788	13.5	6.4
6211	Offices of physicians	296	357 464	194 734	38 498	2 941	10.6	5.1
62111	Offices of physicians	296	357 464	194 734	38 498	2 941	10.6	5.1
621111	Offices of physicians (except mental health specialists)	285	350 895	190 902	37 707	2 870	10.3	4.9
621112	Offices of physicians, mental health specialists	11	6 569	3 832	791	71	25.3	19.9
6212	Offices of dentists	177	84 535	35 041	7 439	1 074	22.6	.7
62121	Offices of dentists	177	84 535	35 041	7 439	1 074	22.6	.7
621210	Offices of dentists	177	84 535	35 041	7 439	1 074	22.6	.7
6213	Offices of other health practitioners	164	57 134	25 608	5 952	998	24.6	10.4
62131	Offices of chiropractors	59	8 978	1 866	427	135	73.0	7.3
621310	Offices of chiropractors	59	8 978	1 866	427	135	73.0	7.3
62132	Offices of optometrists	37	13 503	4 569	1 031	185	20.8	6.0
621320	Offices of optometrists	37	13 503	4 569	1 031	185	20.8	6.0
62133	Offices of mental health practitioners (except physicians)	19	5 911	2 925	703	144	40.8	10.0
621330	Offices of mental health practitioners (except physicians)	19	5 911	2 925	703	144	40.8	10.0
62134	Offices of physical, occup, & speech therapists & audiologists	23	22 505	13 629	3 262	445	4.7	13.7
621340	Offices of physical, occup, & speech therapists & audiologists	23	22 505	13 629	3 262	445	4.7	13.7
6213401	Speech therapists & audiologists	7	2 401	1 320	330	42	30.4	—
6213402	Physical & occupational therapists	16	20 104	12 309	2 932	403	1.6	15.4
62139	Offices of all other health practitioners	26	6 237	2 619	529	89	19.4	12.9
621391	Offices of podiatrists	16	2 949	1 145	266	45	31.2	4.3
621399	Offices of all other miscellaneous health practitioners	10	3 288	1 474	263	44	8.9	20.5
6214	Outpatient care centers	23	28 982	10 491	2 321	208	.5	29.6
62149	Other outpatient care centers	17	28 431	10 250	2 275	200	—	29.1
621493	Freestanding ambulatory surgical & emergency centers	3	D	D	D	b	D	D
621498	All other outpatient care centers	12	9 350	3 510	798	76	—	88.4
6215	Medical & diagnostic laboratories	13	18 600	6 515	1 464	155	3.6	9.9
62151	Medical & diagnostic laboratories	13	18 600	6 515	1 464	155	3.6	9.9
621512	Diagnostic imaging centers	10	D	D	D	c	D	D
6216	Home health care services	30	25 886	13 698	3 214	1 170	22.2	4.5
62161	Home health care services	30	25 886	13 698	3 214	1 170	22.2	4.5
621610	Home health care services	30	25 886	13 698	3 214	1 170	22.2	4.5
6219	Other ambulatory health care services	14	13 836	4 615	1 088	242	11.0	5.6
62191	Ambulance services	5	5 042	1 525	374	65	4.5	15.4
621910	Ambulance services	5	5 042	1 525	374	65	4.5	15.4
62199	All other ambulatory health care services	9	8 794	3 090	714	177	14.7	—
623	Nursing & residential care facilities	39	81 871	36 997	9 061	2 250	18.7	23.4
6231	Nursing care facilities	23	69 135	31 714	7 871	1 902	18.2	22.4
62311	Nursing care facilities	23	69 135	31 714	7 871	1 902	18.2	22.4
623110	Nursing care facilities	23	69 135	31 714	7 871	1 902	18.2	22.4
6233	Community care facilities for the elderly	9	7 133	2 576	619	205	35.4	18.0
62331	Community care facilities for the elderly	9	7 133	2 576	619	205	35.4	18.0
623312	Homes for the elderly	6	D	D	D	b	D	D
6239	Other residential care facilities	1	D	D	D	b	D	D
62399	Other residential care facilities	1	D	D	D	b	D	D
623990	Other residential care facilities	1	D	D	D	b	D	D
624	Social assistance	120	26 190	13 740	3 228	1 347	26.7	5.7
6241	Individual & family services	19	D	D	D	c	D	D
62419	Other individual & family services	11	D	D	D	b	D	D
624190	Other individual & family services	11	D	D	D	b	D	D
6244	Child day care services	90	20 821	10 823	2 544	1 213	13.3	4.0
62441	Child day care services	90	20 821	10 823	2 544	1 213	13.3	4.0
624410	Child day care services	90	20 821	10 823	2 544	1 213	13.3	4.0

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBUQUE, IA MSA								
62	Health care & social assistance	124	185 848	89 316	18 986	2 376	7.3	1.7
621	Ambulatory health care services	106	173 868	83 618	17 570	1 902	6.4	1.5
6211	Offices of physicians	29	130 823	62 736	12 804	1 203	3.2	1.6
62111	Offices of physicians	29	130 823	62 736	12 804	1 203	3.2	1.6
621111	Offices of physicians (except mental health specialists)	29	130 823	62 736	12 804	1 203	3.2	1.6
6212	Offices of dentists	40	22 104	11 009	2 243	321	14.6	—
62121	Offices of dentists	40	22 104	11 009	2 243	321	14.6	—
621210	Offices of dentists	40	22 104	11 009	2 243	321	14.6	—
6213	Offices of other health practitioners	30	8 543	3 867	934	191	22.6	6.0
62131	Offices of chiropractors	15	D	D	D	b	D	D
621310	Offices of chiropractors	15	D	D	D	b	D	D
62132	Offices of optometrists	6	1 849	894	249	27	14.5	—
621320	Offices of optometrists	6	1 849	894	249	27	14.5	—
62134	Offices of physical, occup, & speech therapists & audiologists	4	2 849	1 747	420	95	—	—
621340	Offices of physical, occup, & speech therapists & audiologists	4	2 849	1 747	420	95	—	—
6215	Medical & diagnostic laboratories	4	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	4	D	D	D	c	D	D
623	Nursing & residential care facilities	7	10 323	4 824	1 227	349	18.4	.4
624	Social assistance	11	1 657	874	189	125	31.7	32.1
6244	Child day care services	9	D	D	D	c	D	D
62441	Child day care services	9	D	D	D	c	D	D
624410	Child day care services	9	D	D	D	c	D	D
IOWA CITY, IA MSA								
62	Health care & social assistance	181	97 549	41 355	8 728	1 907	24.4	2.8
621	Ambulatory health care services	141	82 703	33 348	6 982	1 189	26.1	2.5
6211	Offices of physicians	47	49 676	21 535	4 282	430	20.1	1.9
62111	Offices of physicians	47	49 676	21 535	4 282	430	20.1	1.9
621111	Offices of physicians (except mental health specialists)	40	48 417	21 084	4 176	408	19.2	.7
6212	Offices of dentists	42	15 475	4 779	1 094	207	38.6	.9
62121	Offices of dentists	42	15 475	4 779	1 094	207	38.6	.9
621210	Offices of dentists	42	15 475	4 779	1 094	207	38.6	.9
6213	Offices of other health practitioners	41	11 267	4 365	984	181	33.2	4.3
62131	Offices of chiropractors	12	D	D	D	b	D	D
621310	Offices of chiropractors	12	D	D	D	b	D	D
62132	Offices of optometrists	10	3 913	1 506	327	60	18.3	.4
621320	Offices of optometrists	10	3 913	1 506	327	60	18.3	.4
62133	Offices of mental health practitioners (except physicians)	9	2 230	860	203	35	78.4	11.7
621330	Offices of mental health practitioners (except physicians)	9	2 230	860	203	35	78.4	11.7
62134	Offices of physical, occup, & speech therapists & audiologists	4	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	4	D	D	D	b	D	D
623	Nursing & residential care facilities	6	9 514	5 116	1 080	314	15.9	—
624	Social assistance	34	5 332	2 891	666	404	14.6	11.4
6244	Child day care services	28	4 781	2 772	642	390	14.4	3.4
62441	Child day care services	28	4 781	2 772	642	390	14.4	3.4
624410	Child day care services	28	4 781	2 772	642	390	14.4	3.4
OMAHA, NE—IA MSA								
62	Health care & social assistance	1 226	996 556	480 764	110 155	15 265	13.5	6.3
621	Ambulatory health care services	953	721 326	357 763	79 539	8 719	15.9	7.1
6211	Offices of physicians	402	454 272	247 330	53 563	4 159	13.9	8.7
62111	Offices of physicians	402	454 272	247 330	53 563	4 159	13.9	8.7
621111	Offices of physicians (except mental health specialists)	371	445 679	242 693	52 587	4 045	13.3	8.7
621112	Offices of physicians, mental health specialists	31	8 593	4 637	976	114	42.3	8.5
6212	Offices of dentists	297	109 965	45 482	9 850	1 555	24.5	1.3
62121	Offices of dentists	297	109 965	45 482	9 850	1 555	24.5	1.3
621210	Offices of dentists	297	109 965	45 482	9 850	1 555	24.5	1.3
6213	Offices of other health practitioners	185	53 871	19 339	4 772	762	29.3	5.6
62131	Offices of chiropractors	74	14 681	3 369	704	192	50.0	2.2
621310	Offices of chiropractors	74	14 681	3 369	704	192	50.0	2.2
62132	Offices of optometrists	32	10 516	3 537	874	154	22.0	6.1
621320	Offices of optometrists	32	10 516	3 537	874	154	22.0	6.1
62133	Offices of mental health practitioners (except physicians)	23	4 892	1 882	473	92	62.8	1.1
621330	Offices of mental health practitioners (except physicians)	23	4 892	1 882	473	92	62.8	1.1
62134	Offices of physical, occup, & speech therapists & audiologists	31	16 515	6 934	1 611	234	10.7	8.2
621340	Offices of physical, occup, & speech therapists & audiologists	31	16 515	6 934	1 611	234	10.7	8.2
6213401	Speech therapists & audiologists	5	4 977	2 060	420	77	5.5	—
6213402	Physical & occupational therapists	26	11 538	4 874	1 191	157	13.0	11.8
62139	Offices of all other health practitioners	25	7 267	3 617	1 110	90	17.7	9.0
621391	Offices of podiatrists	18	4 655	2 162	611	65	13.3	14.1
621399	Offices of all other miscellaneous health practitioners	7	2 612	1 455	499	25	25.7	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	OMAHA, NE-IA MSA—Con.							
62	Health care & social assistance—Con.							
621	Ambulatory health care services—Con.							
6214	Outpatient care centers	19	35 002	19 470	5 037	591	9.5	11.7
62149	Other outpatient care centers	13	D	D	D	f	D	D
621498	All other outpatient care centers	8	29 564	18 502	4 819	549	3.5	13.7
6215	Medical & diagnostic laboratories	10	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	10	D	D	D	c	D	D
621511	Medical laboratories	8	D	D	D	c	D	D
6216	Home health care services	28	38 998	15 205	3 842	1 196	13.0	4.9
62161	Home health care services	28	38 998	15 205	3 842	1 196	13.0	4.9
621610	Home health care services	28	38 998	15 205	3 842	1 196	13.0	4.9
6219	Other ambulatory health care services	12	D	D	D	e	D	D
62191	Ambulance services	4	D	D	D	b	D	D
621910	Ambulance services	4	D	D	D	b	D	D
62199	All other ambulatory health care services	8	D	D	D	c	D	D
622	Hospitals	3	D	D	D	g	D	D
623	Nursing & residential care facilities	42	101 784	51 057	12 920	2 827	4.1	7.6
6231	Nursing care facilities	26	90 048	47 018	12 064	2 549	.7	5.3
62311	Nursing care facilities	26	90 048	47 018	12 064	2 549	.7	5.3
623110	Nursing care facilities	26	90 048	47 018	12 064	2 549	.7	5.3
6232	Residential mental retardation/health & substance abuse facility	8	D	D	D	c	D	D
62321	Residential mental retardation facilities	5	D	D	D	c	D	D
623210	Residential mental retardation facilities	5	D	D	D	c	D	D
6233	Community care facilities for the elderly	6	5 963	1 196	284	104	15.1	17.8
62331	Community care facilities for the elderly	6	5 963	1 196	284	104	15.1	17.8
624	Social assistance	228	D	D	D	g	D	D
6241	Individual & family services	41	D	D	D	e	D	D
62411	Child & youth services	14	D	D	D	c	D	D
624110	Child & youth services	14	D	D	D	c	D	D
62419	Other individual & family services	23	D	D	D	c	D	D
624190	Other individual & family services	23	D	D	D	c	D	D
6243	Vocational rehabilitation services	18	D	D	D	e	D	D
62431	Vocational rehabilitation services	18	D	D	D	e	D	D
624310	Vocational rehabilitation services	18	D	D	D	e	D	D
6244	Child day care services	168	25 774	11 492	2 679	1 264	23.2	9.9
62441	Child day care services	168	25 774	11 492	2 679	1 264	23.2	9.9
624410	Child day care services	168	25 774	11 492	2 679	1 264	23.2	9.9
	SIoux CITY, IA-NE MSA							
62	Health care & social assistance	243	198 585	95 108	19 828	2 346	12.0	5.5
621	Ambulatory health care services	210	183 097	86 733	18 110	1 748	12.1	5.8
6211	Offices of physicians	94	119 122	61 130	12 662	976	11.9	6.2
62111	Offices of physicians	94	119 122	61 130	12 662	976	11.9	6.2
621111	Offices of physicians (except mental health specialists)	89	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	5	D	D	D	b	D	D
6212	Offices of dentists	43	22 526	8 393	1 760	297	12.7	.8
62121	Offices of dentists	43	22 526	8 393	1 760	297	12.7	.8
621210	Offices of dentists	43	22 526	8 393	1 760	297	12.7	.8
6213	Offices of other health practitioners	51	14 083	4 334	769	173	27.9	11.3
62131	Offices of chiropractors	26	6 466	2 473	435	96	23.2	—
621310	Offices of chiropractors	26	6 466	2 473	435	96	23.2	—
62132	Offices of optometrists	11	4 193	899	161	36	8.4	28.0
621320	Offices of optometrists	11	4 193	899	161	36	8.4	28.0
62139	Offices of all other health practitioners	5	1 515	519	98	15	59.7	22.2
621391	Offices of podiatrists	5	1 515	519	98	15	59.7	22.2
6214	Outpatient care centers	10	20 741	10 152	2 280	126	.5	3.8
62149	Other outpatient care centers	10	20 741	10 152	2 280	126	.5	3.8
621498	All other outpatient care centers	7	D	D	D	c	D	D
623	Nursing & residential care facilities	8	12 127	6 710	1 344	428	3.1	—
624	Social assistance	25	3 361	1 665	374	170	39.1	8.9
6244	Child day care services	19	2 398	1 228	278	143	21.3	9.5
62441	Child day care services	19	2 398	1 228	278	143	21.3	9.5
624410	Child day care services	19	2 398	1 228	278	143	21.3	9.5

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WATERLOO—CEDAR FALLS, IA MSA								
62	Health care & social assistance	228	167 927	83 044	18 233	2 173	12.7	4.8
621	Ambulatory health care services	191	151 732	75 427	16 294	1 493	13.4	4.4
6211	Offices of physicians	92	90 398	54 567	11 615	827	11.0	5.8
62111	Offices of physicians	92	90 398	54 567	11 615	827	11.0	5.8
621111	Offices of physicians (except mental health specialists)	89	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	3	D	D	D	b	D	D
6212	Offices of dentists	56	24 554	9 643	1 994	340	29.7	1.1
62121	Offices of dentists	56	24 554	9 643	1 994	340	29.7	1.1
621210	Offices of dentists	56	24 554	9 643	1 994	340	29.7	1.1
6213	Offices of other health practitioners	33	11 907	4 770	1 048	199	25.4	2.4
62131	Offices of chiropractors	11	2 913	799	202	46	31.5	—
621310	Offices of chiropractors	11	2 913	799	202	46	31.5	—
62132	Offices of optometrists	9	3 526	1 396	373	43	11.3	—
621320	Offices of optometrists	9	3 526	1 396	373	43	11.3	—
62134	Offices of physical, occup, & speech therapists & audiologists	6	2 567	1 261	191	74	26.6	11.2
621340	Offices of physical, occup, & speech therapists & audiologists	6	2 567	1 261	191	74	26.6	11.2
6213401	Speech therapists & audiologists	2	D	D	D	b	D	D
62139	Offices of all other health practitioners	5	D	D	D	b	D	D
621391	Offices of podiatrists	3	D	D	D	b	D	D
6214	Outpatient care centers	2	D	D	D	b	D	D
62149	Other outpatient care centers	2	D	D	D	b	D	D
621493	Freestanding ambulatory surgical & emergency centers	2	D	D	D	b	D	D
623	Nursing & residential care facilities	6	12 285	5 974	1 530	471	1.3	4.2
624	Social assistance	31	3 910	1 643	409	209	24.2	20.0
6244	Child day care services	26	2 913	1 387	357	189	18.0	25.4
62441	Child day care services	26	2 913	1 387	357	189	18.0	25.4
624410	Child day care services	26	2 913	1 387	357	189	18.0	25.4
AREA OUTSIDE IOWA METROPOLITAN AREAS								
62	Health care & social assistance	2 477	1 272 390	603 965	134 162	29 049	24.7	5.5
621	Ambulatory health care services	1 925	879 551	400 137	84 731	13 504	24.6	5.4
6211	Offices of physicians	561	D	D	D	i	D	D
62111	Offices of physicians	561	D	D	D	i	D	D
621111	Offices of physicians (except mental health specialists)	539	467 540	257 227	53 207	6 100	21.9	7.5
621112	Offices of physicians, mental health specialists	22	D	D	D	c	D	D
6212	Offices of dentists	580	181 359	60 617	13 008	2 864	24.1	1.8
62121	Offices of dentists	580	181 359	60 617	13 008	2 864	24.1	1.8
621210	Offices of dentists	580	181 359	60 617	13 008	2 864	24.1	1.8
6213	Offices of other health practitioners	666	163 005	51 178	11 294	2 458	30.4	2.0
62131	Offices of chiropractors	334	54 047	13 286	2 901	911	46.1	3.0
621310	Offices of chiropractors	334	54 047	13 286	2 901	911	46.1	3.0
62132	Offices of optometrists	182	70 311	20 114	4 517	956	15.7	1.4
621320	Offices of optometrists	182	70 311	20 114	4 517	956	15.7	1.4
62133	Offices of mental health practitioners (except physicians)	19	1 955	868	205	62	56.3	—
621330	Offices of mental health practitioners (except physicians)	19	1 955	868	205	62	56.3	—
62134	Offices of physical, occup, & speech therapists & audiologists	70	21 551	10 061	2 201	343	28.5	3.1
621340	Offices of physical, occup, & speech therapists & audiologists	70	21 551	10 061	2 201	343	28.5	3.1
6213401	Speech therapists & audiologists	10	3 576	722	171	43	37.7	—
6213402	Physical & occupational therapists	60	17 975	9 339	2 030	300	26.6	3.7
62139	Offices of all other health practitioners	61	15 141	6 849	1 470	186	42.0	.2
621391	Offices of podiatrists	39	8 455	3 050	666	139	39.3	.3
621399	Offices of all other miscellaneous health practitioners	22	6 686	3 799	804	47	45.3	—
6214	Outpatient care centers	23	D	D	D	c	D	D
6215	Medical & diagnostic laboratories	17	16 142	6 412	1 440	147	38.9	—
62151	Medical & diagnostic laboratories	17	16 142	6 412	1 440	147	38.9	—
621511	Medical laboratories	9	11 495	4 917	1 138	122	41.5	—
6216	Home health care services	55	D	D	D	g	D	D
62161	Home health care services	55	D	D	D	g	D	D
621610	Home health care services	55	D	D	D	g	D	D
6219	Other ambulatory health care services	23	D	D	D	e	D	D
62191	Ambulance services	21	D	D	D	e	D	D
621910	Ambulance services	21	D	D	D	e	D	D

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
62	AREA OUTSIDE IOWA METROPOLITAN AREAS—Con.							
	Health care & social assistance—Con.							
623	Nursing & residential care facilities	267	369 827	193 268	47 123	14 380	24.6	5.3
6231	Nursing care facilities	182	299 892	155 740	38 190	11 787	26.7	3.0
62311	Nursing care facilities	182	299 892	155 740	38 190	11 787	26.7	3.0
623110	Nursing care facilities	182	299 892	155 740	38 190	11 787	26.7	3.0
6232	Residential mental retardation/health & substance abuse facility	42	D	D	D	g	D	D
62321	Residential mental retardation facilities	21	D	D	D	f	D	D
623210	Residential mental retardation facilities	21	D	D	D	f	D	D
62322	Residential mental health & substance abuse facilities	21	D	D	D	f	D	D
623220	Residential mental health & substance abuse facilities	21	D	D	D	f	D	D
6233	Community care facilities for the elderly	38	D	D	D	f	D	D
62331	Community care facilities for the elderly	38	D	D	D	f	D	D
623311	Continuing care retirement communities	13	D	D	D	f	D	D
623312	Homes for the elderly	25	D	D	D	c	D	D
6239	Other residential care facilities	5	D	D	D	e	D	D
62399	Other residential care facilities	5	D	D	D	e	D	D
623990	Other residential care facilities	5	D	D	D	e	D	D
624	Social assistance	285	23 012	10 560	2 308	1 165	31.2	13.2
6241	Individual & family services	46	D	D	D	c	D	D
62412	Services for the elderly & persons with disabilities	14	D	D	D	b	D	D
624120	Services for the elderly & persons with disabilities	14	D	D	D	b	D	D
62419	Other individual & family services	23	D	D	D	b	D	D
624190	Other individual & family services	23	D	D	D	b	D	D
6243	Vocational rehabilitation services	9	D	D	D	c	D	D
62431	Vocational rehabilitation services	9	D	D	D	c	D	D
624310	Vocational rehabilitation services	9	D	D	D	c	D	D
6244	Child day care services	229	D	D	D	f	D	D
62441	Child day care services	229	D	D	D	f	D	D
624410	Child day care services	229	D	D	D	f	D	D

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 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
62	CEDAR RAPIDS, IA MSA								
	Health care & social assistance	129	324 571	302 866	137 658	33 870	6 290	3.7	1.3
621	Ambulatory health care services	7	D	D	D	D	c	D	D
6214	Outpatient care centers	5	D	D	D	D	b	D	D
622	Hospitals	2	D	D	D	D	h	D	D
6221	General medical & surgical hospitals	2	D	D	D	D	h	D	D
62211	General medical & surgical hospitals	2	D	D	D	D	h	D	D
622110	General medical & surgical hospitals	2	D	D	D	D	h	D	D
6221102	General medical & surgical hospitals (except government)	2	D	D	D	D	h	D	D
623	Nursing & residential care facilities	42	54 295	50 071	24 737	6 071	1 443	11.0	—
6232	Residential mental retardation/health & substance abuse facility	30	17 858	16 603	9 200	2 328	493	—	—
62321	Residential mental retardation facilities	27	D	D	D	D	c	D	D
623210	Residential mental retardation facilities	27	D	D	D	D	c	D	D
62322	Residential mental health & substance abuse facilities	3	D	D	D	D	e	D	D
623220	Residential mental health & substance abuse facilities	3	D	D	D	D	e	D	D
6233	Community care facilities for the elderly	4	D	D	D	D	c	D	D
62331	Community care facilities for the elderly	4	D	D	D	D	c	D	D
623312	Homes for the elderly	3	D	D	D	D	c	D	D
6239	Other residential care facilities	3	D	D	D	D	c	D	D
62399	Other residential care facilities	3	D	D	D	D	c	D	D
623990	Other residential care facilities	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—		
								From administrative records ¹	Estimated ²	
CEDAR RAPIDS, IA MSA—Con.										
62	Health care & social assistance—Con.									
624	Social assistance	78	D	D	D	D	f	D	D	
6241	Individual & family services	32	13 805	13 244	6 403	1 546	411	36.2	12.7	
62411	Child & youth services	8	2 203	1 981	963	203	40	65.0	—	
624110	Child & youth services	8	2 203	1 981	963	203	40	65.0	—	
62412	Services for the elderly & persons with disabilities	5	3 033	2 763	1 287	305	140	72.7	27.3	
624120	Services for the elderly & persons with disabilities ..	5	3 033	2 763	1 287	305	140	72.7	27.3	
62419	Other individual & family services	19	8 569	8 500	4 153	1 038	231	15.8	10.8	
624190	Other individual & family services	19	8 569	8 500	4 153	1 038	231	15.8	10.8	
6242	Community food & housing/emergency & other relief services	6	D	D	D	D	c	D	D	
62422	Community housing services	5	D	D	D	D	c	D	D	
624229	Other community housing services	2	D	D	D	D	b	D	D	
6243	Vocational rehabilitation services	3	D	D	D	D	c	D	D	
62431	Vocational rehabilitation services	3	D	D	D	D	c	D	D	
624310	Vocational rehabilitation services	3	D	D	D	D	c	D	D	
6244	Child day care services	37	6 517	5 800	2 234	574	214	.4	2.7	
62441	Child day care services	37	6 517	5 800	2 234	574	214	.4	2.7	
624410	Child day care services	37	6 517	5 800	2 234	574	214	.4	2.7	
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA										
62	Health care & social assistance	190	870 095	755 794	311 471	78 378	16 138	1.4	1.6	
621	Ambulatory health care services	27	55 918	55 962	29 150	7 152	1 071	—	1.7	
6214	Outpatient care centers	20	28 663	29 847	16 587	4 145	549	—	1.9	
62142	Outpatient mental health & substance abuse centers ..	5	D	D	D	D	c	D	D	
621420	Outpatient mental health & substance abuse centers	5	D	D	D	D	c	D	D	
62149	Other outpatient care centers	12	17 724	18 811	10 028	2 515	306	—	3.1	
621498	All other outpatient care centers	12	17 724	18 811	10 028	2 515	306	—	3.1	
6216	Home health care services	3	D	D	D	D	e	D	D	
62161	Home health care services	3	D	D	D	D	e	D	D	
621610	Home health care services	3	D	D	D	D	e	D	D	
6219	Other ambulatory health care services	4	D	D	D	D	c	D	D	
62199	All other ambulatory health care services	2	D	D	D	D	c	D	D	
622	Hospitals	6	659 871	554 089	211 728	54 117	9 226	—	—	
6221	General medical & surgical hospitals	6	659 871	554 089	211 728	54 117	9 226	—	—	
62211	General medical & surgical hospitals	6	659 871	554 089	211 728	54 117	9 226	—	—	
622110	General medical & surgical hospitals	6	659 871	554 089	211 728	54 117	9 226	—	—	
6221102	General medical & surgical hospitals (except government)	5	D	D	D	D	i	D	D	
623	Nursing & residential care facilities	34	73 212	66 989	35 245	8 438	2 143	.8	1.8	
6231	Nursing care facilities	8	31 527	28 896	14 255	3 427	907	—	—	
62311	Nursing care facilities	8	31 527	28 896	14 255	3 427	907	—	—	
623110	Nursing care facilities	8	31 527	28 896	14 255	3 427	907	—	—	
6232	Residential mental retardation/health & substance abuse facility	16	D	D	D	D	f	D	D	
62321	Residential mental retardation facilities	12	14 109	13 354	9 138	2 201	545	—	9.1	
623210	Residential mental retardation facilities	12	14 109	13 354	9 138	2 201	545	—	9.1	
62322	Residential mental health & substance abuse facilities ..	4	D	D	D	D	c	D	D	
623220	Residential mental health & substance abuse facilities	4	D	D	D	D	c	D	D	
6233	Community care facilities for the elderly	6	15 150	13 366	5 673	1 362	353	4.1	.1	
62331	Community care facilities for the elderly	6	15 150	13 366	5 673	1 362	353	4.1	.1	
623311	Continuing care retirement communities	3	D	D	D	D	e	D	D	
6239	Other residential care facilities	4	D	D	D	D	c	D	D	
62399	Other residential care facilities	4	D	D	D	D	c	D	D	
623990	Other residential care facilities	4	D	D	D	D	c	D	D	
624	Social assistance	123	81 094	78 754	35 348	8 671	3 698	14.5	14.7	
6241	Individual & family services	84	64 178	63 787	28 166	6 985	3 075	11.3	13.9	
62411	Child & youth services	15	11 153	10 660	5 282	1 308	261	16.9	4.2	
624110	Child & youth services	15	11 153	10 660	5 282	1 308	261	16.9	4.2	
62412	Services for the elderly & persons with disabilities	34	30 028	28 405	13 682	3 449	2 191	9.8	2.6	
624120	Services for the elderly & persons with disabilities ..	34	30 028	28 405	13 682	3 449	2 191	9.8	2.6	
62419	Other individual & family services	35	22 997	24 722	9 202	2 228	623	10.6	33.3	
624190	Other individual & family services	35	22 997	24 722	9 202	2 228	623	10.6	33.3	
6242	Community food & housing/emergency & other relief services	13	D	D	D	D	c	D	D	
62422	Community housing services	8	3 927	2 890	1 235	280	115	42.6	37.1	
6243	Vocational rehabilitation services	9	6 168	5 622	2 264	523	170	21.9	—	
62431	Vocational rehabilitation services	9	6 168	5 622	2 264	523	170	21.9	—	
624310	Vocational rehabilitation services	9	6 168	5 622	2 264	523	170	21.9	—	
6244	Child day care services	17	D	D	D	D	e	D	D	
62441	Child day care services	17	D	D	D	D	e	D	D	
624410	Child day care services	17	D	D	D	D	e	D	D	

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DES MOINES, IA MSA									
62	Health care & social assistance	249	1 091 198	1 036 113	469 640	115 180	19 452	2.4	1.1
621	Ambulatory health care services	54	87 961	87 608	50 307	11 700	1 463	.4	4.9
6214	Outpatient care centers	44	62 867	63 182	38 566	8 849	957	.3	6.9
62149	Other outpatient care centers	33	D	D	D	D	f	D	D
621493	Freestanding ambulatory surgical & emergency centers	3	D	D	D	D	c	D	D
621498	All other outpatient care centers	30	D	D	D	D	f	D	D
6216	Home health care services	6	D	D	D	D	e	D	D
62161	Home health care services	6	D	D	D	D	e	D	D
621610	Home health care services	6	D	D	D	D	e	D	D
6219	Other ambulatory health care services	4	D	D	D	D	c	D	D
62199	All other ambulatory health care services	3	D	D	D	D	c	D	D
622	Hospitals	8	795 815	744 570	322 293	80 198	11 478	—	—
6221	General medical & surgical hospitals	7	D	D	D	D	j	D	D
62211	General medical & surgical hospitals	7	D	D	D	D	j	D	D
622110	General medical & surgical hospitals	7	D	D	D	D	j	D	D
6221102	General medical & surgical hospitals (except government)	4	D	D	D	D	i	D	D
623	Nursing & residential care facilities	71	109 089	106 304	58 597	14 040	3 360	4.5	1.8
6231	Nursing care facilities	9	24 907	25 867	13 510	3 200	755	9.5	—
62311	Nursing care facilities	9	24 907	25 867	13 510	3 200	755	9.5	—
623110	Nursing care facilities	9	24 907	25 867	13 510	3 200	755	9.5	—
6232	Residential mental retardation/health & substance abuse facility	41	37 579	37 767	24 077	5 570	1 327	2.1	2.1
62321	Residential mental retardation facilities	29	22 318	21 657	14 492	3 394	928	—	.3
623210	Residential mental retardation facilities	29	22 318	21 657	14 492	3 394	928	—	.3
62322	Residential mental health & substance abuse facilities	12	15 261	16 110	9 585	2 176	399	5.1	4.7
623220	Residential mental health & substance abuse facilities	12	15 261	16 110	9 585	2 176	399	5.1	4.7
6233	Community care facilities for the elderly	14	42 952	38 908	18 774	4 698	1 167	4.1	2.6
62331	Community care facilities for the elderly	14	42 952	38 908	18 774	4 698	1 167	4.1	2.6
623311	Continuing care retirement communities	9	37 292	33 611	16 221	4 079	1 003	—	3.0
623312	Homes for the elderly	5	5 660	5 297	2 553	619	164	31.5	—
6239	Other residential care facilities	7	3 651	3 762	2 236	572	111	—	—
62399	Other residential care facilities	7	3 651	3 762	2 236	572	111	—	—
623990	Other residential care facilities	7	3 651	3 762	2 236	572	111	—	—
624	Social assistance	116	98 333	97 631	38 443	9 242	3 151	20.9	5.9
6241	Individual & family services	56	65 496	64 095	18 652	4 427	915	22.9	6.3
62411	Child & youth services	21	13 166	12 583	5 624	1 308	243	70.0	4.2
624110	Child & youth services	21	13 166	12 583	5 624	1 308	243	70.0	4.2
62412	Services for the elderly & persons with disabilities	9	7 157	6 965	2 714	572	134	37.2	.3
624120	Services for the elderly & persons with disabilities ..	9	7 157	6 965	2 714	572	134	37.2	.3
62419	Other individual & family services	26	45 173	44 547	10 314	2 547	538	6.9	7.9
624190	Other individual & family services	26	45 173	44 547	10 314	2 547	538	6.9	7.9
6242	Community food & housing/emergency & other relief services	17	9 165	9 099	4 043	991	236	42.1	12.7
62422	Community housing services	12	7 973	7 921	3 476	846	203	40.6	14.3
624221	Temporary shelters	7	4 179	4 086	2 117	533	143	34.2	8.0
624229	Other community housing services	5	3 794	3 835	1 359	313	60	47.6	21.3
6243	Vocational rehabilitation services	13	18 018	18 634	12 282	2 918	1 629	7.9	—
62431	Vocational rehabilitation services	13	18 018	18 634	12 282	2 918	1 629	7.9	—
624310	Vocational rehabilitation services	13	18 018	18 634	12 282	2 918	1 629	7.9	—
6244	Child day care services	30	5 654	5 803	3 466	906	371	4.3	9.1
62441	Child day care services	30	5 654	5 803	3 466	906	371	4.3	9.1
624410	Child day care services	30	5 654	5 803	3 466	906	371	4.3	9.1
DUBUQUE, IA MSA									
62	Health care & social assistance	83	184 075	170 372	83 150	19 791	4 117	2.5	4.6
621	Ambulatory health care services	10	14 391	13 736	8 455	1 918	449	8.1	15.1
6214	Outpatient care centers	3	D	D	D	D	c	D	D
62142	Outpatient mental health & substance abuse centers ..	2	D	D	D	D	c	D	D
621420	Outpatient mental health & substance abuse centers	2	D	D	D	D	c	D	D
6216	Home health care services	5	9 558	9 011	4 990	1 080	283	11.4	12.0
62161	Home health care services	5	9 558	9 011	4 990	1 080	283	11.4	12.0
621610	Home health care services	5	9 558	9 011	4 990	1 080	283	11.4	12.0
622	Hospitals	2	D	D	D	D	g	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DUBUQUE, IA MSA—Con.									
62	Health care & social assistance—Con.								
623	Nursing & residential care facilities	40	29 317	26 653	15 593	3 888	985	—	17.2
6232	Residential mental retardation/health & substance abuse facility	23	11 149	10 202	5 314	1 323	387	—	6.0
62321	Residential mental retardation facilities	16	D	D	D	D	e	D	D
623210	Residential mental retardation facilities	16	D	D	D	D	e	D	D
62322	Residential mental health & substance abuse facilities	7	D	D	D	D	c	D	D
623220	Residential mental health & substance abuse facilities	7	D	D	D	D	c	D	D
6233	Community care facilities for the elderly	3	D	D	D	D	c	D	D
62331	Community care facilities for the elderly	3	D	D	D	D	c	D	D
6239	Other residential care facilities	10	D	D	D	D	c	D	D
62399	Other residential care facilities	10	D	D	D	D	c	D	D
623990	Other residential care facilities	10	D	D	D	D	c	D	D
624	Social assistance	31	D	D	D	D	f	D	D
6241	Individual & family services	20	D	D	D	D	c	D	D
62411	Child & youth services	7	2 426	2 289	801	194	55	65.5	—
624110	Child & youth services	7	2 426	2 289	801	194	55	65.5	—
62412	Services for the elderly & persons with disabilities	7	D	D	D	D	b	D	D
624120	Services for the elderly & persons with disabilities	7	D	D	D	D	b	D	D
62419	Other individual & family services	6	D	D	D	D	c	D	D
624190	Other individual & family services	6	D	D	D	D	c	D	D
6243	Vocational rehabilitation services	5	D	D	D	D	e	D	D
62431	Vocational rehabilitation services	5	D	D	D	D	e	D	D
624310	Vocational rehabilitation services	5	D	D	D	D	e	D	D
IOWA CITY, IA MSA									
62	Health care & social assistance	110	707 591	651 713	300 673	75 507	10 431	.9	.3
621	Ambulatory health care services	10	11 742	11 632	6 655	1 574	327	17.2	1.4
6214	Outpatient care centers	6	6 579	6 403	3 709	856	180	30.8	.8
62142	Outpatient mental health & substance abuse centers	2	D	D	D	D	c	D	D
621420	Outpatient mental health & substance abuse centers	2	D	D	D	D	c	D	D
622	Hospitals	4	661 594	607 607	275 677	69 599	8 596	—	—
6221	General medical & surgical hospitals	3	D	D	D	D	i	D	D
62211	General medical & surgical hospitals	3	D	D	D	D	i	D	D
622110	General medical & surgical hospitals	3	D	D	D	D	i	D	D
6221101	General medical & surgical hospitals, government	2	D	D	D	D	i	D	D
623	Nursing & residential care facilities	40	17 117	15 761	8 980	2 117	681	5.8	8.8
6232	Residential mental retardation/health & substance abuse facility	29	6 530	5 815	3 664	827	314	—	—
62321	Residential mental retardation facilities	26	D	D	D	D	c	D	D
623210	Residential mental retardation facilities	26	D	D	D	D	c	D	D
6233	Community care facilities for the elderly	3	D	D	D	D	c	D	D
62331	Community care facilities for the elderly	3	D	D	D	D	c	D	D
624	Social assistance	56	17 138	16 713	9 361	2 217	827	21.2	1.2
6241	Individual & family services	16	5 417	5 466	2 557	601	129	16.5	—
62419	Other individual & family services	12	4 186	4 358	2 069	484	107	2.7	—
624190	Other individual & family services	12	4 186	4 358	2 069	484	107	2.7	—
6242	Community food & housing/emergency & other relief services	4	1 597	1 393	556	124	35	100.0	—
6243	Vocational rehabilitation services	4	4 676	4 529	3 196	757	323	—	—
62431	Vocational rehabilitation services	4	4 676	4 529	3 196	757	323	—	—
624310	Vocational rehabilitation services	4	4 676	4 529	3 196	757	323	—	—
6244	Child day care services	32	5 448	5 325	3 052	735	340	21.0	3.6
62441	Child day care services	32	5 448	5 325	3 052	735	340	21.0	3.6
624410	Child day care services	32	5 448	5 325	3 052	735	340	21.0	3.6

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
OMAHA, NE-IA MSA									
62	Health care & social assistance	274	1 484 465	1 352 417	609 694	148 188	23 199	2.1	1.4
621	Ambulatory health care services	27	70 865	64 613	31 133	7 809	1 158	.8	1.2
6214	Outpatient care centers	17	30 167	25 383	12 567	3 057	366	.1	2.7
62142	Outpatient mental health & substance abuse centers ..	3	D	D	D	D	c	D	D
621420	Outpatient mental health & substance abuse centers	3	D	D	D	D	c	D	D
62149	Other outpatient care centers	9	D	D	D	D	c	D	D
621498	All other outpatient care centers	7	9 709	8 289	4 995	1 203	142	.4	8.5
6216	Home health care services	4	D	D	D	D	f	D	D
62161	Home health care services	4	D	D	D	D	f	D	D
621610	Home health care services	4	D	D	D	D	f	D	D
6219	Other ambulatory health care services	6	D	D	D	D	e	D	D
62199	All other ambulatory health care services	6	D	D	D	D	e	D	D
621991	Blood & organ banks	4	D	D	D	D	e	D	D
622	Hospitals	14	1 103 822	1 029 029	457 903	110 975	15 531	—	—
6221	General medical & surgical hospitals	11	1 053 912	980 930	426 165	102 786	14 392	—	—
62211	General medical & surgical hospitals	11	1 053 912	980 930	426 165	102 786	14 392	—	—
622110	General medical & surgical hospitals	11	1 053 912	980 930	426 165	102 786	14 392	—	—
6221101	General medical & surgical hospitals, government	3	D	D	D	D	h	D	D
6221102	General medical & surgical hospitals (except government)	8	D	D	D	D	j	D	D
623	Nursing & residential care facilities	51	228 718	181 665	86 880	21 281	4 186	1.9	2.3
6231	Nursing care facilities	13	63 326	59 663	32 560	8 045	1 724	—	5.4
62311	Nursing care facilities	13	63 326	59 663	32 560	8 045	1 724	—	5.4
623110	Nursing care facilities	13	63 326	59 663	32 560	8 045	1 724	—	5.4
6232	Residential mental retardation/health & substance abuse facility	23	D	D	D	D	f	D	D
62321	Residential mental retardation facilities	5	D	D	D	D	c	D	D
623210	Residential mental retardation facilities	5	D	D	D	D	c	D	D
62322	Residential mental health & substance abuse facilities ..	18	D	D	D	D	f	D	D
623220	Residential mental health & substance abuse facilities	18	D	D	D	D	f	D	D
6233	Community care facilities for the elderly	9	25 096	23 316	9 917	2 397	572	14.3	1.5
62331	Community care facilities for the elderly	9	25 096	23 316	9 917	2 397	572	14.3	1.5
623311	Continuing care retirement communities	4	19 760	18 051	8 398	2 063	494	18.2	—
623312	Homes for the elderly	5	5 336	5 265	1 519	334	78	—	7.1
6239	Other residential care facilities	6	D	D	D	D	g	D	D
62399	Other residential care facilities	6	D	D	D	D	g	D	D
623990	Other residential care facilities	6	D	D	D	D	g	D	D
624	Social assistance	182	81 060	77 110	33 778	8 123	2 324	31.8	19.2
6241	Individual & family services	88	37 794	35 615	17 631	4 186	899	17.6	21.6
62411	Child & youth services	28	16 407	14 652	7 057	1 628	334	16.6	14.6
624110	Child & youth services	28	16 407	14 652	7 057	1 628	334	16.6	14.6
62412	Services for the elderly & persons with disabilities	18	6 646	6 601	3 197	793	184	20.1	13.4
624120	Services for the elderly & persons with disabilities ..	18	6 646	6 601	3 197	793	184	20.1	13.4
62419	Other individual & family services	42	14 741	14 362	7 377	1 765	381	17.4	33.2
624190	Other individual & family services	42	14 741	14 362	7 377	1 765	381	17.4	33.2
6242	Community food & housing/emergency & other relief services	24	22 470	21 448	4 019	934	275	75.4	4.0
62421	Community food services	6	14 637	14 425	910	231	70	100.0	—
624210	Community food services	6	14 637	14 425	910	231	70	100.0	—
62422	Community housing services	14	4 824	4 343	2 017	457	88	31.3	12.4
624229	Other community housing services	9	D	D	D	D	b	D	D
62423	Emergency & other relief services	4	3 009	2 680	1 092	246	117	26.3	10.1
624230	Emergency & other relief services	4	3 009	2 680	1 092	246	117	26.3	10.1
6243	Vocational rehabilitation services	9	4 907	4 676	2 835	793	252	12.6	25.1
62431	Vocational rehabilitation services	9	4 907	4 676	2 835	793	252	12.6	25.1
624310	Vocational rehabilitation services	9	4 907	4 676	2 835	793	252	12.6	25.1
6244	Child day care services	61	15 889	15 371	9 293	2 210	898	9.8	32.8
62441	Child day care services	61	15 889	15 371	9 293	2 210	898	9.8	32.8
624410	Child day care services	61	15 889	15 371	9 293	2 210	898	9.8	32.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SIoux CITY, IA—NE MSA									
62	Health care & social assistance	124	303 338	285 656	117 674	28 275	5 608	2.1	1.2
621	Ambulatory health care services	13	D	D	D	D	f	D	D
6214	Outpatient care centers	6	D	D	D	D	c	D	D
62149	Other outpatient care centers	3	D	D	D	D	c	D	D
621498	All other outpatient care centers	3	D	D	D	D	c	D	D
6216	Home health care services	5	D	D	D	D	e	D	D
62161	Home health care services	5	D	D	D	D	e	D	D
621610	Home health care services	5	D	D	D	D	e	D	D
6219	Other ambulatory health care services	2	D	D	D	D	b	D	D
622	Hospitals	2	D	D	D	D	h	D	D
623	Nursing & residential care facilities	46	47 803	46 310	23 679	5 538	1 449	—	3.8
6232	Residential mental retardation/health & substance abuse facility	24	15 946	15 346	7 888	1 835	503	—	11.5
62321	Residential mental retardation facilities	15	D	D	D	D	e	D	D
623210	Residential mental retardation facilities	15	D	D	D	D	e	D	D
6233	Community care facilities for the elderly	3	D	D	D	D	e	D	D
62331	Community care facilities for the elderly	3	D	D	D	D	e	D	D
6239	Other residential care facilities	14	D	D	D	D	e	D	D
62399	Other residential care facilities	14	D	D	D	D	e	D	D
623990	Other residential care facilities	14	D	D	D	D	e	D	D
624	Social assistance	63	30 585	26 208	14 023	3 427	1 001	18.7	6.4
6241	Individual & family services	42	20 952	17 790	8 829	2 158	566	25.5	4.9
62411	Child & youth services	10	5 260	3 878	2 120	487	122	64.5	1.0
624110	Child & youth services	10	5 260	3 878	2 120	487	122	64.5	1.0
62412	Services for the elderly & persons with disabilities	9	4 324	4 469	1 666	418	140	4.6	11.4
624120	Services for the elderly & persons with disabilities ..	9	4 324	4 469	1 666	418	140	4.6	11.4
62419	Other individual & family services	23	11 368	9 443	5 043	1 253	304	15.5	4.1
624190	Other individual & family services	23	11 368	9 443	5 043	1 253	304	15.5	4.1
6242	Community food & housing/emergency & other relief services	9	D	D	D	D	b	D	D
6243	Vocational rehabilitation services	1	D	D	D	D	c	D	D
62431	Vocational rehabilitation services	1	D	D	D	D	c	D	D
624310	Vocational rehabilitation services	1	D	D	D	D	c	D	D
6244	Child day care services	11	1 897	1 861	1 122	259	104	6.6	16.2
62441	Child day care services	11	1 897	1 861	1 122	259	104	6.6	16.2
624410	Child day care services	11	1 897	1 861	1 122	259	104	6.6	16.2
WATERLOO—CEDAR FALLS, IA MSA									
62	Health care & social assistance	121	298 901	282 997	141 735	32 314	6 321	3.6	1.7
621	Ambulatory health care services	12	19 247	19 028	11 385	2 845	492	—	8.0
6214	Outpatient care centers	5	11 625	11 394	6 831	1 693	213	—	.2
62149	Other outpatient care centers	3	D	D	D	D	c	D	D
621498	All other outpatient care centers	3	D	D	D	D	c	D	D
6216	Home health care services	6	D	D	D	D	c	D	D
62161	Home health care services	6	D	D	D	D	c	D	D
621610	Home health care services	6	D	D	D	D	c	D	D
622	Hospitals	3	208 302	195 049	97 523	21 568	3 352	—	—
623	Nursing & residential care facilities	62	43 953	42 254	20 743	4 995	1 451	16.4	5.5
6231	Nursing care facilities	6	D	D	D	D	f	D	D
62311	Nursing care facilities	6	D	D	D	D	f	D	D
623110	Nursing care facilities	6	D	D	D	D	f	D	D
6232	Residential mental retardation/health & substance abuse facility	48	8 398	7 644	3 815	907	304	3.9	6.9
62321	Residential mental retardation facilities	43	D	D	D	D	e	D	D
623210	Residential mental retardation facilities	43	D	D	D	D	e	D	D
6233	Community care facilities for the elderly	3	D	D	D	D	e	D	D
62331	Community care facilities for the elderly	3	D	D	D	D	e	D	D
623311	Continuing care retirement communities	2	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WATERLOO—CEDAR FALLS, IA MSA—Con.									
62	Health care & social assistance—Con.								
624	Social assistance	44	27 399	26 666	12 084	2 906	1 026	12.6	4.4
6241	Individual & family services	25	16 457	15 723	7 265	1 822	507	17.8	1.4
62411	Child & youth services	6	2 398	2 442	979	216	47	84.5	—
624110	Child & youth services	6	2 398	2 442	979	216	47	84.5	—
62412	Services for the elderly & persons with disabilities	5	3 659	3 770	1 930	564	184	21.3	—
624120	Services for the elderly & persons with disabilities ..	5	3 659	3 770	1 930	564	184	21.3	—
62419	Other individual & family services	14	10 400	9 511	4 356	1 042	276	1.1	2.2
624190	Other individual & family services	14	10 400	9 511	4 356	1 042	276	1.1	2.2
6242	Community food & housing/emergency & other relief services	4	D	D	D	D	b	D	D
6243	Vocational rehabilitation services	3	D	D	D	D	e	D	D
62431	Vocational rehabilitation services	3	D	D	D	D	e	D	D
624310	Vocational rehabilitation services	3	D	D	D	D	e	D	D
6244	Child day care services	12	1 550	1 530	1 056	246	129	19.4	14.0
62441	Child day care services	12	1 550	1 530	1 056	246	129	19.4	14.0
624410	Child day care services	12	1 550	1 530	1 056	246	129	19.4	14.0
AREA OUTSIDE IOWA METROPOLITAN AREAS									
62	Health care & social assistance	1 390	D	D	D	D	I	D	D
621	Ambulatory health care services	142	D	D	D	D	g	D	D
6214	Outpatient care centers	92	D	D	D	D	g	D	D
62141	Family planning centers	19	4 500	4 460	2 040	493	129	1.0	.8
621410	Family planning centers	19	4 500	4 460	2 040	493	129	1.0	.8
62142	Outpatient mental health & substance abuse centers ..	49	27 102	27 203	15 279	3 808	752	1.9	4.9
621420	Outpatient mental health & substance abuse centers	49	27 102	27 203	15 279	3 808	752	1.9	4.9
62149	Other outpatient care centers	24	D	D	D	D	e	D	D
621498	All other outpatient care centers	23	D	D	D	D	c	D	D
6216	Home health care services	36	D	D	D	D	g	D	D
62161	Home health care services	36	D	D	D	D	g	D	D
621610	Home health care services	36	D	D	D	D	g	D	D
622	Hospitals	102	1 346 989	1 237 950	570 725	135 431	24 880	—	—
6221	General medical & surgical hospitals	97	D	D	D	D	j	D	D
62211	General medical & surgical hospitals	97	D	D	D	D	j	D	D
622110	General medical & surgical hospitals	97	D	D	D	D	j	D	D
6221101	General medical & surgical hospitals, government	58	D	D	D	D	j	D	D
6221102	General medical & surgical hospitals (except government)	39	D	D	D	D	j	D	D
6222	Psychiatric & substance abuse hospitals	4	D	D	D	D	g	D	D
62221	Psychiatric & substance abuse hospitals	4	D	D	D	D	g	D	D
622210	Psychiatric & substance abuse hospitals	4	D	D	D	D	g	D	D
623	Nursing & residential care facilities	353	431 337	410 945	225 382	52 725	16 626	11.5	2.8
6231	Nursing care facilities	104	D	D	D	D	i	D	D
62311	Nursing care facilities	104	D	D	D	D	i	D	D
623110	Nursing care facilities	104	D	D	D	D	i	D	D
6232	Residential mental retardation/health & substance abuse facility	170	D	D	D	D	h	D	D
62321	Residential mental retardation facilities	137	D	D	D	D	h	D	D
623210	Residential mental retardation facilities	137	D	D	D	D	h	D	D
62322	Residential mental health & substance abuse facilities ..	33	D	D	D	D	g	D	D
623220	Residential mental health & substance abuse facilities	33	D	D	D	D	g	D	D
6233	Community care facilities for the elderly	48	61 240	59 526	29 758	6 959	2 385	12.1	1.1
62331	Community care facilities for the elderly	48	61 240	59 526	29 758	6 959	2 385	12.1	1.1
623311	Continuing care retirement communities	23	50 856	49 712	25 072	5 878	2 006	7.9	—
623312	Homes for the elderly	25	10 384	9 814	4 686	1 081	379	33.0	6.0
6239	Other residential care facilities	31	D	D	D	D	f	D	D
62399	Other residential care facilities	31	D	D	D	D	f	D	D
623990	Other residential care facilities	31	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE IOWA METROPOLITAN AREAS—Con.									
62	Health care & social assistance—Con.								
624	Social assistance	793	192 213	186 599	85 921	20 962	8 460	17.4	10.9
6241	Individual & family services	373	D	D	D	D	h	D	D
62411	Child & youth services	47	14 029	13 364	5 452	1 326	572	39.4	5.0
624110	Child & youth services	47	14 029	13 364	5 452	1 326	572	39.4	5.0
62412	Services for the elderly & persons with disabilities	123	29 508	28 930	12 674	3 000	1 173	12.3	16.1
624120	Services for the elderly & persons with disabilities ..	123	29 508	28 930	12 674	3 000	1 173	12.3	16.1
62419	Other individual & family services	203	D	D	D	D	g	D	D
624190	Other individual & family services	203	D	D	D	D	g	D	D
6242	Community food & housing/emergency & other relief services	117	D	D	D	D	f	D	D
62421	Community food services	63	5 260	5 064	1 719	416	250	11.0	25.3
624210	Community food services	63	5 260	5 064	1 719	416	250	11.0	25.3
62422	Community housing services	26	D	D	D	D	c	D	D
624221	Temporary shelters	15	D	D	D	D	c	D	D
624229	Other community housing services	11	D	D	D	D	b	D	D
62423	Emergency & other relief services	28	D	D	D	D	b	D	D
624230	Emergency & other relief services	28	D	D	D	D	b	D	D
6243	Vocational rehabilitation services	49	D	D	D	D	h	D	D
62431	Vocational rehabilitation services	49	D	D	D	D	h	D	D
624310	Vocational rehabilitation services	49	D	D	D	D	h	D	D
6244	Child day care services	254	D	D	D	D	g	D	D
62441	Child day care services	254	D	D	D	D	g	D	D
624410	Child day care services	254	D	D	D	D	g	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.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, IA								
62	Health care & social assistance	14	5 615	2 876	583	208	63.3	—
621	Ambulatory health care services	6	1 474	636	78	18	42.9	—
623	Nursing & residential care facilities	3	4 086	2 219	502	187	D	—
ADAMS COUNTY, IA								
62	Health care & social assistance	7	1 922	1 024	276	92	32.9	25.5
621	Ambulatory health care services	5	D	D	D	b	D	D
ALLAMAKEE COUNTY, IA								
62	Health care & social assistance	22	6 713	2 818	661	159	16.6	4.9
621	Ambulatory health care services	16	D	D	D	b	D	D
6212	Offices of dentists	5	2 281	661	164	31	7.4	—
62121	Offices of dentists	5	2 281	661	164	31	7.4	—
621210	Offices of dentists	5	2 281	661	164	31	7.4	—
6213	Offices of other health practitioners	6	1 254	528	131	29	27.1	14.3
APPANOOSE COUNTY, IA								
62	Health care & social assistance	18	8 284	3 026	680	155	33.3	7.0
621	Ambulatory health care services	14	D	D	D	b	D	D
6211	Offices of physicians	5	3 312	1 366	299	42	77.9	—
62111	Offices of physicians	5	3 312	1 366	299	42	77.9	—
623	Nursing & residential care facilities	2	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUDUBON COUNTY, IA								
62	Health care & social assistance	8	3 482	1 717	417	117	64.5	1.0
621	Ambulatory health care services	6	D	D	D	b	D	D
BENTON COUNTY, IA								
62	Health care & social assistance	23	5 521	2 311	492	150	34.5	5.0
621	Ambulatory health care services	17	4 224	1 473	288	66	15.9	5.0
6213	Offices of other health practitioners	7	1 690	335	82	21	36.4	—
BLACK HAWK COUNTY, IA								
62	Health care & social assistance	228	167 927	83 044	18 233	2 173	12.7	4.8
621	Ambulatory health care services	191	151 732	75 427	16 294	1 493	13.4	4.4
6211	Offices of physicians	92	90 398	54 567	11 615	827	11.0	5.8
62111	Offices of physicians	92	90 398	54 567	11 615	827	11.0	5.8
621111	Offices of physicians (except mental health specialists)	89	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	3	D	D	D	b	D	D
6212	Offices of dentists	56	24 554	9 643	1 994	340	29.7	1.1
62121	Offices of dentists	56	24 554	9 643	1 994	340	29.7	1.1
621210	Offices of dentists	56	24 554	9 643	1 994	340	29.7	1.1
6213	Offices of other health practitioners	33	11 907	4 770	1 048	199	25.4	2.4
62131	Offices of chiropractors	11	2 913	799	202	46	31.5	—
621310	Offices of chiropractors	11	2 913	799	202	46	31.5	—
62132	Offices of optometrists	9	3 526	1 396	373	43	11.3	—
621320	Offices of optometrists	9	3 526	1 396	373	43	11.3	—
62134	Offices of physical, occup, & speech therapists & audiologists	6	2 567	1 261	191	74	26.6	11.2
621340	Offices of physical, occup, & speech therapists & audiologists	6	2 567	1 261	191	74	26.6	11.2
6213401	Speech therapists & audiologists	2	D	D	D	b	D	D
62139	Offices of all other health practitioners	5	D	D	D	b	D	D
621391	Offices of podiatrists	3	D	D	D	b	D	D
6214	Outpatient care centers	2	D	D	D	b	D	D
62149	Other outpatient care centers	2	D	D	D	b	D	D
621493	Freestanding ambulatory surgical & emergency centers	2	D	D	D	b	D	D
623	Nursing & residential care facilities	6	12 285	5 974	1 530	471	1.3	4.2
624	Social assistance	31	3 910	1 643	409	209	24.2	20.0
6244	Child day care services	26	2 913	1 387	357	189	18.0	25.4
62441	Child day care services	26	2 913	1 387	357	189	18.0	25.4
624410	Child day care services	26	2 913	1 387	357	189	18.0	25.4
BOONE COUNTY, IA								
62	Health care & social assistance	32	13 857	6 908	1 650	287	29.6	2.0
621	Ambulatory health care services	27	D	D	D	c	D	D
6211	Offices of physicians	8	6 247	3 502	804	88	11.9	4.4
62111	Offices of physicians	8	6 247	3 502	804	88	11.9	4.4
621111	Offices of physicians (except mental health specialists)	8	6 247	3 502	804	88	11.9	4.4
6212	Offices of dentists	9	2 677	1 153	296	50	17.4	—
62121	Offices of dentists	9	2 677	1 153	296	50	17.4	—
621210	Offices of dentists	9	2 677	1 153	296	50	17.4	—
6213	Offices of other health practitioners	10	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BREMER COUNTY, IA								
62	Health care & social assistance	41	16 064	7 025	1 568	333	26.2	.9
621	Ambulatory health care services	35	D	D	D	c	D	D
6211	Offices of physicians	7	5 627	2 888	715	78	5.1	2.3
62111	Offices of physicians	7	5 627	2 888	715	78	5.1	2.3
621111	Offices of physicians (except mental health specialists)	6	D	D	D	b	D	D
6212	Offices of dentists	12	D	D	D	b	D	D
62121	Offices of dentists	12	D	D	D	b	D	D
621210	Offices of dentists	12	D	D	D	b	D	D
6213	Offices of other health practitioners	16	4 855	1 631	295	78	47.1	—
62132	Offices of optometrists	5	2 210	526	115	21	9.8	—
621320	Offices of optometrists	5	2 210	526	115	21	9.8	—
62134	Offices of physical, occup, & speech therapists & audiologists	5	1 839	889	139	46	70.7	—
621340	Offices of physical, occup, & speech therapists & audiologists	5	1 839	889	139	46	70.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUCHANAN COUNTY, IA								
62	Health care & social assistance	20	8 890	3 526	870	235	17.8	5.0
621	Ambulatory health care services	16	D	D	D	b	D	D
6211	Offices of physicians	3	1 687	561	134	29	D	—
62111	Offices of physicians	3	1 687	561	134	29	D	—
6213	Offices of other health practitioners	9	1 629	406	102	28	39.8	—
623	Nursing & residential care facilities	3	D	D	D	c	D	D
BUENA VISTA COUNTY, IA								
62	Health care & social assistance	28	16 486	7 996	1 921	397	11.5	6.0
621	Ambulatory health care services	25	12 543	5 678	1 361	221	7.3	.7
6211	Offices of physicians	6	7 070	3 963	979	116	4.4	—
62111	Offices of physicians	6	7 070	3 963	979	116	4.4	—
621111	Offices of physicians (except mental health specialists)	6	7 070	3 963	979	116	4.4	—
6212	Offices of dentists	9	D	D	D	b	D	D
62121	Offices of dentists	9	D	D	D	b	D	D
621210	Offices of dentists	9	D	D	D	b	D	D
6213	Offices of other health practitioners	9	3 187	1 112	249	52	13.9	—
623	Nursing & residential care facilities	3	3 943	2 318	560	176	D	22.8
BUTLER COUNTY, IA								
62	Health care & social assistance	19	9 083	4 482	1 111	317	35.2	.7
621	Ambulatory health care services	14	2 627	1 140	318	68	41.5	2.4
623	Nursing & residential care facilities	5	6 456	3 342	793	249	32.6	—
CALHOUN COUNTY, IA								
62	Health care & social assistance	16	8 642	4 174	1 029	272	14.8	—
621	Ambulatory health care services	10	3 585	1 623	385	68	3.5	—
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
623	Nursing & residential care facilities	3	4 978	2 515	634	196	D	—
CARROLL COUNTY, IA								
62	Health care & social assistance	44	20 635	8 393	1 934	305	22.8	3.0
621	Ambulatory health care services	38	D	D	D	c	D	D
6211	Offices of physicians	10	9 290	5 034	1 155	88	8.7	4.7
62111	Offices of physicians	10	9 290	5 034	1 155	88	8.7	4.7
621111	Offices of physicians (except mental health specialists)	10	9 290	5 034	1 155	88	8.7	4.7
6212	Offices of dentists	9	3 263	599	142	35	17.0	.8
62121	Offices of dentists	9	3 263	599	142	35	17.0	.8
621210	Offices of dentists	9	3 263	599	142	35	17.0	.8
6213	Offices of other health practitioners	14	2 814	738	127	42	45.0	—
62131	Offices of chiropractors	10	1 618	407	77	28	64.1	—
621310	Offices of chiropractors	10	1 618	407	77	28	64.1	—
CASS COUNTY, IA								
62	Health care & social assistance	27	13 542	5 475	1 330	294	44.4	1.2
621	Ambulatory health care services	19	10 126	3 747	879	135	54.6	1.6
6211	Offices of physicians	6	5 087	2 101	473	64	83.4	3.1
62111	Offices of physicians	6	5 087	2 101	473	64	83.4	3.1
621111	Offices of physicians (except mental health specialists)	6	5 087	2 101	473	64	83.4	3.1
6212	Offices of dentists	5	2 042	819	219	34	17.8	—
62121	Offices of dentists	5	2 042	819	219	34	17.8	—
621210	Offices of dentists	5	2 042	819	219	34	17.8	—
6213	Offices of other health practitioners	6	D	D	D	b	D	D
623	Nursing & residential care facilities	5	3 331	1 701	447	156	12.7	—
CEDAR COUNTY, IA								
62	Health care & social assistance	31	5 070	1 956	465	114	26.6	8.5
621	Ambulatory health care services	26	4 867	1 896	446	99	24.0	8.9
6211	Offices of physicians	6	1 734	1 086	259	34	—	13.2
62111	Offices of physicians	6	1 734	1 086	259	34	—	13.2
6213	Offices of other health practitioners	12	1 671	449	105	37	31.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CERRO GORDO COUNTY, IA								
62	Health care & social assistance	80	81 467	50 141	9 879	1 328	8.3	15.7
621	Ambulatory health care services	62	65 724	42 237	8 100	799	7.2	14.9
6211	Offices of physicians	22	45 843	34 383	6 592	556	5.7	20.6
621111	Offices of physicians	22	45 843	34 383	6 592	556	5.7	20.6
621111	Offices of physicians (except mental health specialists)	20	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	2	D	D	D	a	D	D
6212	Offices of dentists	21	10 431	4 357	631	128	8.5	1.8
62121	Offices of dentists	21	10 431	4 357	631	128	8.5	1.8
621210	Offices of dentists	21	10 431	4 357	631	128	8.5	1.8
6213	Offices of other health practitioners	17	D	D	D	b	D	D
62131	Offices of chiropractors	7	1 615	402	64	21	40.7	—
621310	Offices of chiropractors	7	1 615	402	64	21	40.7	—
62132	Offices of optometrists	6	D	D	D	b	D	D
621320	Offices of optometrists	6	D	D	D	b	D	D
623	Nursing & residential care facilities	7	14 833	7 493	1 694	489	9.2	19.9
6232	Residential mental retardation/health & substance abuse facility	1	D	D	D	c	D	D
62322	Residential mental health & substance abuse facilities	1	D	D	D	c	D	D
623220	Residential mental health & substance abuse facilities	1	D	D	D	c	D	D
CHEROKEE COUNTY, IA								
62	Health care & social assistance	25	8 799	4 591	1 054	250	31.9	8.1
621	Ambulatory health care services	20	6 045	2 995	651	103	25.5	.8
6211	Offices of physicians	6	2 819	1 740	395	59	8.6	—
62111	Offices of physicians	6	2 819	1 740	395	59	8.6	—
6213	Offices of other health practitioners	6	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
CHICKASAW COUNTY, IA								
62	Health care & social assistance	17	11 577	4 507	1 054	349	55.9	.2
621	Ambulatory health care services	11	6 104	2 139	494	161	16.8	.4
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
6212	Offices of dentists	4	2 079	437	107	25	—	—
62121	Offices of dentists	4	2 079	437	107	25	—	—
621210	Offices of dentists	4	2 079	437	107	25	—	—
623	Nursing & residential care facilities	3	5 412	2 351	555	180	100.0	—
CLARKE COUNTY, IA								
62	Health care & social assistance	12	3 932	1 534	310	46	64.1	—
621	Ambulatory health care services	10	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	a	D	D
62111	Offices of physicians	2	D	D	D	a	D	D
6213	Offices of other health practitioners	6	1 609	595	93	14	95.0	—
CLAY COUNTY, IA								
62	Health care & social assistance	31	24 135	11 443	2 383	315	14.8	—
621	Ambulatory health care services	29	D	D	D	c	D	D
6211	Offices of physicians	7	9 205	4 822	981	73	17.3	—
62111	Offices of physicians	7	9 205	4 822	981	73	17.3	—
621111	Offices of physicians (except mental health specialists)	6	D	D	D	b	D	D
6212	Offices of dentists	9	4 648	2 395	469	65	7.3	—
62121	Offices of dentists	9	4 648	2 395	469	65	7.3	—
621210	Offices of dentists	9	4 648	2 395	469	65	7.3	—
6213	Offices of other health practitioners	11	3 889	1 401	305	33	12.3	—
62131	Offices of chiropractors	5	1 464	364	76	13	6.6	—
621310	Offices of chiropractors	5	1 464	364	76	13	6.6	—
62139	Offices of all other health practitioners	3	D	D	D	a	D	D
623	Nursing & residential care facilities	1	D	D	D	c	D	D
CLAYTON COUNTY, IA								
62	Health care & social assistance	25	9 128	4 318	1 004	195	14.7	3.5
621	Ambulatory health care services	21	D	D	D	c	D	D
6211	Offices of physicians	6	3 534	2 239	469	59	6.0	6.1
62111	Offices of physicians	6	3 534	2 239	469	59	6.0	6.1
6212	Offices of dentists	7	1 854	529	129	28	30.2	—
62121	Offices of dentists	7	1 854	529	129	28	30.2	—
621210	Offices of dentists	7	1 854	529	129	28	30.2	—
6213	Offices of other health practitioners	8	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON COUNTY, IA								
62	Health care & social assistance	95	46 386	18 033	4 450	922	59.9	3.1
621	Ambulatory health care services	84	43 694	16 708	3 799	732	60.1	3.1
6211	Offices of physicians	34	30 961	11 763	2 679	378	76.8	4.3
62111	Offices of physicians	34	30 961	11 763	2 679	378	76.8	4.3
621111	Offices of physicians (except mental health specialists)	30	29 263	10 699	2 497	357	80.4	1.8
621112	Offices of physicians, mental health specialists	4	1 698	1 064	182	21	15.7	46.6
6212	Offices of dentists	21	5 356	2 133	463	96	21.6	.8
62121	Offices of dentists	21	5 356	2 133	463	96	21.6	.8
621210	Offices of dentists	21	5 356	2 133	463	96	21.6	.8
6213	Offices of other health practitioners	24	5 865	2 002	477	125	19.2	—
62131	Offices of chiropractors	12	2 909	1 099	238	77	12.3	—
621310	Offices of chiropractors	12	2 909	1 099	238	77	12.3	—
CRAWFORD COUNTY, IA								
62	Health care & social assistance	25	14 763	6 709	1 539	362	26.6	2.8
621	Ambulatory health care services	19	5 296	1 873	465	102	45.1	7.7
6211	Offices of physicians	5	1 844	1 057	232	42	77.9	22.1
62111	Offices of physicians	5	1 844	1 057	232	42	77.9	22.1
6213	Offices of other health practitioners	7	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
624	Social assistance	4	D	D	D	c	D	D
6243	Vocational rehabilitation services	2	D	D	D	c	D	D
62431	Vocational rehabilitation services	2	D	D	D	c	D	D
624310	Vocational rehabilitation services	2	D	D	D	c	D	D
DALLAS COUNTY, IA								
62	Health care & social assistance	61	39 493	21 522	4 213	693	21.1	3.3
621	Ambulatory health care services	42	29 739	16 728	3 103	317	18.5	1.2
6211	Offices of physicians	13	20 847	13 510	2 392	159	11.5	1.1
62111	Offices of physicians	13	20 847	13 510	2 392	159	11.5	1.1
621111	Offices of physicians (except mental health specialists)	13	20 847	13 510	2 392	159	11.5	1.1
6212	Offices of dentists	10	3 603	1 113	252	59	48.6	—
62121	Offices of dentists	10	3 603	1 113	252	59	48.6	—
621210	Offices of dentists	10	3 603	1 113	252	59	48.6	—
6213	Offices of other health practitioners	16	D	D	D	b	D	D
62133	Offices of mental health practitioners (except physicians)	1	D	D	D	b	D	D
621330	Offices of mental health practitioners (except physicians)	1	D	D	D	b	D	D
623	Nursing & residential care facilities	5	8 350	4 011	920	268	28.8	11.1
6239	Other residential care facilities	1	D	D	D	b	D	D
62399	Other residential care facilities	1	D	D	D	b	D	D
623990	Other residential care facilities	1	D	D	D	b	D	D
624	Social assistance	14	1 404	783	190	108	29.0	1.1
6244	Child day care services	13	D	D	D	c	D	D
62441	Child day care services	13	D	D	D	c	D	D
624410	Child day care services	13	D	D	D	c	D	D
DAVIS COUNTY, IA								
62	Health care & social assistance	18	8 417	3 341	795	210	32.8	1.8
621	Ambulatory health care services	14	D	D	D	b	D	D
6211	Offices of physicians	5	1 835	607	147	31	100.0	—
62111	Offices of physicians	5	1 835	607	147	31	100.0	—
6213	Offices of other health practitioners	4	1 609	328	55	17	57.5	—
623	Nursing & residential care facilities	4	D	D	D	c	D	D
DECATUR COUNTY, IA								
62	Health care & social assistance	10	4 855	2 042	479	136	29.1	.9
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
DELAWARE COUNTY, IA								
62	Health care & social assistance	20	6 978	2 718	576	127	29.7	3.0
621	Ambulatory health care services	15	D	D	D	b	D	D
6211	Offices of physicians	5	D	D	D	a	D	D
62111	Offices of physicians	5	D	D	D	a	D	D
6212	Offices of dentists	5	2 581	983	215	36	—	—
62121	Offices of dentists	5	2 581	983	215	36	—	—
621210	Offices of dentists	5	2 581	983	215	36	—	—
6213	Offices of other health practitioners	5	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DES MOINES COUNTY, IA								
62	Health care & social assistance	100	54 120	24 043	5 205	910	29.1	2.0
621	Ambulatory health care services	89	45 069	19 276	4 067	554	33.4	2.3
6211	Offices of physicians	39	29 972	13 131	2 743	332	36.0	3.4
62111	Offices of physicians	39	29 972	13 131	2 743	332	36.0	3.4
621111	Offices of physicians (except mental health specialists)	38	D	D	D	e	D	D
6212	Offices of dentists	20	7 519	3 057	690	108	20.5	—
62121	Offices of dentists	20	7 519	3 057	690	108	20.5	—
621210	Offices of dentists	20	7 519	3 057	690	108	20.5	—
6213	Offices of other health practitioners	25	6 606	2 355	506	98	39.5	.1
62131	Offices of chiropractors	14	1 906	314	67	27	30.5	.4
621310	Offices of chiropractors	14	1 906	314	67	27	30.5	.4
62132	Offices of optometrists	5	2 128	778	195	26	49.3	—
621320	Offices of optometrists	5	2 128	778	195	26	49.3	—
62134	Offices of physical, occup, & speech therapists & audiologists	2	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	2	D	D	D	b	D	D
623	Nursing & residential care facilities	5	8 385	4 445	1 065	317	6.8	—
DICKINSON COUNTY, IA								
62	Health care & social assistance	37	17 521	8 582	1 918	373	10.9	4.8
621	Ambulatory health care services	27	12 225	5 856	1 278	184	12.9	4.9
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
6212	Offices of dentists	7	2 440	799	177	35	30.7	—
62121	Offices of dentists	7	2 440	799	177	35	30.7	—
621210	Offices of dentists	7	2 440	799	177	35	30.7	—
6213	Offices of other health practitioners	13	3 650	1 324	296	40	17.3	3.1
62131	Offices of chiropractors	8	1 134	295	67	21	49.8	10.1
621310	Offices of chiropractors	8	1 134	295	67	21	49.8	10.1
623	Nursing & residential care facilities	4	4 890	2 508	602	167	—	3.2
DUBUQUE COUNTY, IA								
62	Health care & social assistance	124	185 848	89 316	18 986	2 376	7.3	1.7
621	Ambulatory health care services	106	173 868	83 618	17 570	1 902	6.4	1.5
6211	Offices of physicians	29	130 823	62 736	12 804	1 203	3.2	1.6
62111	Offices of physicians	29	130 823	62 736	12 804	1 203	3.2	1.6
621111	Offices of physicians (except mental health specialists)	29	130 823	62 736	12 804	1 203	3.2	1.6
6212	Offices of dentists	40	22 104	11 009	2 243	321	14.6	—
62121	Offices of dentists	40	22 104	11 009	2 243	321	14.6	—
621210	Offices of dentists	40	22 104	11 009	2 243	321	14.6	—
6213	Offices of other health practitioners	30	8 543	3 867	934	191	22.6	6.0
62131	Offices of chiropractors	15	D	D	D	b	D	D
621310	Offices of chiropractors	15	D	D	D	b	D	D
62132	Offices of optometrists	6	1 849	894	249	27	14.5	—
621320	Offices of optometrists	6	1 849	894	249	27	14.5	—
62134	Offices of physical, occup, & speech therapists & audiologists	4	2 849	1 747	420	95	—	—
621340	Offices of physical, occup, & speech therapists & audiologists	4	2 849	1 747	420	95	—	—
6215	Medical & diagnostic laboratories	4	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	4	D	D	D	c	D	D
623	Nursing & residential care facilities	7	10 323	4 824	1 227	349	18.4	.4
624	Social assistance	11	1 657	874	189	125	31.7	32.1
6244	Child day care services	9	D	D	D	c	D	D
62441	Child day care services	9	D	D	D	c	D	D
624410	Child day care services	9	D	D	D	c	D	D
EMMET COUNTY, IA								
62	Health care & social assistance	27	13 280	6 380	1 412	360	27.8	1.6
621	Ambulatory health care services	18	5 176	2 428	515	97	40.7	.2
6211	Offices of physicians	4	1 779	1 419	296	25	29.1	—
62111	Offices of physicians	4	1 779	1 419	296	25	29.1	—
6213	Offices of other health practitioners	8	D	D	D	b	D	D
623	Nursing & residential care facilities	3	7 800	3 855	874	249	D	—
6239	Other residential care facilities	1	D	D	D	c	D	D
62399	Other residential care facilities	1	D	D	D	c	D	D
623990	Other residential care facilities	1	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTE COUNTY, IA								
62	Health care & social assistance	44	17 814	8 181	1 896	534	18.4	4.1
621	Ambulatory health care services	35	11 080	4 959	1 100	272	14.9	5.8
6211	Offices of physicians	6	3 861	2 128	484	54	8.1	10.1
62111	Offices of physicians	6	3 861	2 128	484	54	8.1	10.1
621111	Offices of physicians (except mental health specialists)	6	3 861	2 128	484	54	8.1	10.1
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	18	3 497	1 215	276	48	26.1	6.7
62131	Offices of chiropractors	8	1 476	305	73	22	24.5	11.7
621310	Offices of chiropractors	8	1 476	305	73	22	24.5	11.7
623	Nursing & residential care facilities	5	6 400	3 187	785	254	21.2	.3
FLOYD COUNTY, IA								
62	Health care & social assistance	30	16 486	8 126	1 823	394	8.0	.2
621	Ambulatory health care services	23	8 976	4 471	865	124	6.3	.3
6211	Offices of physicians	5	3 957	2 764	481	53	—	—
62111	Offices of physicians	5	3 957	2 764	481	53	—	—
621111	Offices of physicians (except mental health specialists)	5	3 957	2 764	481	53	—	—
6212	Offices of dentists	8	2 038	578	130	27	19.8	—
62121	Offices of dentists	8	2 038	578	130	27	19.8	—
621210	Offices of dentists	8	2 038	578	130	27	19.8	—
6213	Offices of other health practitioners	9	D	D	D	b	D	D
623	Nursing & residential care facilities	5	D	D	D	e	D	D
FRANKLIN COUNTY, IA								
62	Health care & social assistance	16	6 013	2 925	734	166	11.0	1.0
621	Ambulatory health care services	12	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
FREMONT COUNTY, IA								
62	Health care & social assistance	13	9 477	5 193	1 147	267	28.2	.3
621	Ambulatory health care services	5	D	D	D	b	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	3	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
GREENE COUNTY, IA								
62	Health care & social assistance	15	7 574	3 114	755	137	7.2	4.8
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
6213	Offices of other health practitioners	6	1 358	429	99	20	20.5	21.4
623	Nursing & residential care facilities	1	D	D	D	b	D	D
GRUNDY COUNTY, IA								
62	Health care & social assistance	15	6 263	2 606	617	181	57.7	.4
621	Ambulatory health care services	9	2 373	647	147	37	49.3	—
623	Nursing & residential care facilities	3	3 805	1 922	461	140	D	—
GUTHRIE COUNTY, IA								
62	Health care & social assistance	17	2 580	631	117	36	51.3	3.5
621	Ambulatory health care services	14	2 477	620	114	33	50.9	2.1

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON COUNTY, IA								
62	Health care & social assistance	30	14 838	7 337	1 254	292	28.6	4.5
621	Ambulatory health care services	24	10 870	5 143	837	146	26.5	2.1
6211	Offices of physicians	10	7 754	4 503	688	96	13.9	3.0
62111	Offices of physicians	10	7 754	4 503	688	96	13.9	3.0
621111	Offices of physicians (except mental health specialists)	10	7 754	4 503	688	96	13.9	3.0
6213	Offices of other health practitioners	6	D	D	D	a	D	D
623	Nursing & residential care facilities	4	D	D	D	c	D	D
HANCOCK COUNTY, IA								
62	Health care & social assistance	11	7 783	3 705	858	244	27.2	—
621	Ambulatory health care services	8	D	D	D	b	D	D
6212	Offices of dentists	4	1 970	870	172	30	17.6	—
62121	Offices of dentists	4	1 970	870	172	30	17.6	—
621210	Offices of dentists	4	1 970	870	172	30	17.6	—
623	Nursing & residential care facilities	3	D	D	D	c	D	D
HARDIN COUNTY, IA								
62	Health care & social assistance	24	8 918	4 043	917	257	22.9	3.3
621	Ambulatory health care services	18	D	D	D	c	D	D
6211	Offices of physicians	5	1 643	1 269	210	38	12.4	11.6
62111	Offices of physicians	5	1 643	1 269	210	38	12.4	11.6
6212	Offices of dentists	7	2 012	523	117	45	73.7	—
62121	Offices of dentists	7	2 012	523	117	45	73.7	—
621210	Offices of dentists	7	2 012	523	117	45	73.7	—
6213	Offices of other health practitioners	6	D	D	D	a	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
HARRISON COUNTY, IA								
62	Health care & social assistance	14	9 993	5 446	1 258	289	1.4	3.6
621	Ambulatory health care services	9	D	D	D	b	D	D
6212	Offices of dentists	2	D	D	D	b	D	D
62121	Offices of dentists	2	D	D	D	b	D	D
621210	Offices of dentists	2	D	D	D	b	D	D
623	Nursing & residential care facilities	3	6 137	3 718	886	227	—	—
HENRY COUNTY, IA								
62	Health care & social assistance	38	17 984	8 105	1 715	487	39.8	3.0
621	Ambulatory health care services	25	10 878	4 523	885	159	30.5	2.4
6211	Offices of physicians	9	6 500	3 303	657	87	30.5	3.7
62111	Offices of physicians	9	6 500	3 303	657	87	30.5	3.7
621111	Offices of physicians (except mental health specialists)	9	6 500	3 303	657	87	30.5	3.7
6212	Offices of dentists	9	2 708	973	172	52	35.2	.6
62121	Offices of dentists	9	2 708	973	172	52	35.2	.6
621210	Offices of dentists	9	2 708	973	172	52	35.2	.6
6213	Offices of other health practitioners	6	D	D	D	a	D	D
623	Nursing & residential care facilities	7	6 376	3 197	785	270	59.5	1.2
HOWARD COUNTY, IA								
62	Health care & social assistance	13	5 039	2 928	686	182	58.3	.3
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
HUMBOLDT COUNTY, IA								
62	Health care & social assistance	14	6 902	2 868	722	199	6.3	22.4
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IDA COUNTY, IA								
62	Health care & social assistance	15	6 952	3 042	696	192	27.5	—
621	Ambulatory health care services	13	D	D	D	b	D	D
6211	Offices of physicians	6	1 546	867	197	41	58.7	—
62111	Offices of physicians	6	1 546	867	197	41	58.7	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
IOWA COUNTY, IA								
62	Health care & social assistance	22	8 380	4 087	929	244	73.1	—
621	Ambulatory health care services	16	3 514	1 319	283	51	37.8	—
6211	Offices of physicians	5	1 694	937	208	27	46.5	—
62111	Offices of physicians	5	1 694	937	208	27	46.5	—
623	Nursing & residential care facilities	3	4 740	2 711	636	184	100.0	—
JACKSON COUNTY, IA								
62	Health care & social assistance	34	14 376	6 718	1 402	424	38.3	19.6
621	Ambulatory health care services	23	7 860	3 516	656	138	25.8	.7
6211	Offices of physicians	5	4 252	2 387	384	78	14.7	—
62111	Offices of physicians	5	4 252	2 387	384	78	14.7	—
621111	Offices of physicians (except mental health specialists)	5	4 252	2 387	384	78	14.7	—
6212	Offices of dentists	7	1 895	651	161	34	42.0	—
62121	Offices of dentists	7	1 895	651	161	34	42.0	—
621210	Offices of dentists	7	1 895	651	161	34	42.0	—
6213	Offices of other health practitioners	11	1 713	478	111	26	35.4	3.2
623	Nursing & residential care facilities	5	6 178	2 987	696	252	55.2	44.8
JASPER COUNTY, IA								
62	Health care & social assistance	42	22 519	12 441	2 639	664	34.6	2.7
621	Ambulatory health care services	30	15 333	7 848	1 540	284	23.6	3.9
6211	Offices of physicians	12	8 163	4 686	916	141	18.7	6.7
62111	Offices of physicians	12	8 163	4 686	916	141	18.7	6.7
621111	Offices of physicians (except mental health specialists)	11	D	D	D	c	D	D
6212	Offices of dentists	10	3 732	1 724	331	59	27.9	—
62121	Offices of dentists	10	3 732	1 724	331	59	27.9	—
621210	Offices of dentists	10	3 732	1 724	331	59	27.9	—
6213	Offices of other health practitioners	6	D	D	D	b	D	D
623	Nursing & residential care facilities	5	6 974	4 510	1 079	362	57.0	—
JEFFERSON COUNTY, IA								
62	Health care & social assistance	37	17 671	8 370	1 858	466	31.2	3.6
621	Ambulatory health care services	28	11 650	5 418	1 141	216	31.6	2.8
6211	Offices of physicians	9	7 172	3 734	769	127	21.3	.7
62111	Offices of physicians	9	7 172	3 734	769	127	21.3	.7
621111	Offices of physicians (except mental health specialists)	8	D	D	D	c	D	D
6212	Offices of dentists	7	2 336	896	188	44	48.7	2.7
62121	Offices of dentists	7	2 336	896	188	44	48.7	2.7
621210	Offices of dentists	7	2 336	896	188	44	48.7	2.7
6213	Offices of other health practitioners	8	1 573	535	129	24	31.2	10.4
623	Nursing & residential care facilities	5	5 391	2 770	673	241	28.4	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JOHNSON COUNTY, IA								
62	Health care & social assistance	181	97 549	41 355	8 728	1 907	24.4	2.8
621	Ambulatory health care services	141	82 703	33 348	6 982	1 189	26.1	2.5
6211	Offices of physicians	47	49 676	21 535	4 282	430	20.1	1.9
62111	Offices of physicians	47	49 676	21 535	4 282	430	20.1	1.9
621111	Offices of physicians (except mental health specialists)	40	48 417	21 084	4 176	408	19.2	.7
6212	Offices of dentists	42	15 475	4 779	1 094	207	38.6	.9
62121	Offices of dentists	42	15 475	4 779	1 094	207	38.6	.9
621210	Offices of dentists	42	15 475	4 779	1 094	207	38.6	.9
6213	Offices of other health practitioners	41	11 267	4 365	984	181	33.2	4.3
62131	Offices of chiropractors	12	D	D	D	b	D	D
621310	Offices of chiropractors	12	D	D	D	b	D	D
62132	Offices of optometrists	10	3 913	1 506	327	60	18.3	.4
621320	Offices of optometrists	10	3 913	1 506	327	60	18.3	.4
62133	Offices of mental health practitioners (except physicians)	9	2 230	860	203	35	78.4	11.7
621330	Offices of mental health practitioners (except physicians)	9	2 230	860	203	35	78.4	11.7
62134	Offices of physical, occup, & speech therapists & audiologists	4	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	4	D	D	D	b	D	D
623	Nursing & residential care facilities	6	9 514	5 116	1 080	314	15.9	—
624	Social assistance	34	5 332	2 891	666	404	14.6	11.4
6244	Child day care services	28	4 781	2 772	642	390	14.4	3.4
62441	Child day care services	28	4 781	2 772	642	390	14.4	3.4
624410	Child day care services	28	4 781	2 772	642	390	14.4	3.4
JONES COUNTY, IA								
62	Health care & social assistance	22	12 144	4 972	1 050	299	7.9	2.8
621	Ambulatory health care services	19	D	D	D	c	D	D
6211	Offices of physicians	4	2 715	1 365	252	43	4.8	8.3
62111	Offices of physicians	4	2 715	1 365	252	43	4.8	8.3
6212	Offices of dentists	8	2 242	819	171	40	28.9	.9
62121	Offices of dentists	8	2 242	819	171	40	28.9	.9
621210	Offices of dentists	8	2 242	819	171	40	28.9	.9
6213	Offices of other health practitioners	6	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
KEOKUK COUNTY, IA								
62	Health care & social assistance	12	5 465	2 650	622	201	9.0	.4
623	Nursing & residential care facilities	3	4 287	2 225	553	166	—	—
KOSSUTH COUNTY, IA								
62	Health care & social assistance	24	7 862	2 729	640	321	35.5	17.4
621	Ambulatory health care services	17	4 913	1 384	314	211	24.6	—
6213	Offices of other health practitioners	7	1 818	231	58	20	29.0	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
LEE COUNTY, IA								
62	Health care & social assistance	87	40 801	18 389	4 157	1 008	35.6	7.7
621	Ambulatory health care services	70	27 131	11 310	2 505	513	43.6	11.5
6211	Offices of physicians	27	11 258	4 850	982	147	59.4	5.9
62111	Offices of physicians	27	11 258	4 850	982	147	59.4	5.9
621111	Offices of physicians (except mental health specialists)	23	10 323	4 702	954	139	60.1	2.0
6212	Offices of dentists	15	4 514	1 413	341	76	13.8	12.4
62121	Offices of dentists	15	4 514	1 413	341	76	13.8	12.4
621210	Offices of dentists	15	4 514	1 413	341	76	13.8	12.4
6213	Offices of other health practitioners	19	4 165	1 276	302	58	49.3	7.4
62131	Offices of chiropractors	8	1 131	277	63	19	44.3	25.5
621310	Offices of chiropractors	8	1 131	277	63	19	44.3	25.5
62132	Offices of optometrists	6	2 123	741	174	28	32.2	1.0
621320	Offices of optometrists	6	2 123	741	174	28	32.2	1.0
623	Nursing & residential care facilities	7	13 158	6 810	1 581	443	17.7	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LINN COUNTY, IA								
62	Health care & social assistance	340	267 529	138 257	26 625	3 925	16.2	3.1
621	Ambulatory health care services	284	234 583	121 453	22 620	2 742	16.7	2.8
6211	Offices of physicians	95	138 756	85 188	14 694	1 167	13.4	3.3
62111	Offices of physicians	95	138 756	85 188	14 694	1 167	13.4	3.3
621111	Offices of physicians (except mental health specialists)	90	134 888	83 630	14 301	1 127	13.4	3.4
621112	Offices of physicians, mental health specialists	5	3 868	1 558	393	40	15.0	—
6212	Offices of dentists	81	40 518	17 735	3 556	548	22.5	.4
62121	Offices of dentists	81	40 518	17 735	3 556	548	22.5	.4
621210	Offices of dentists	81	40 518	17 735	3 556	548	22.5	.4
6213	Offices of other health practitioners	76	24 920	8 882	2 049	403	23.1	2.0
62131	Offices of chiropractors	35	7 056	1 873	405	100	36.4	6.3
621310	Offices of chiropractors	35	7 056	1 873	405	100	36.4	6.3
62132	Offices of optometrists	11	5 556	1 472	309	67	14.8	—
621320	Offices of optometrists	11	5 556	1 472	309	67	14.8	—
62134	Offices of physical, occup, & speech therapists & audiologists	14	8 462	4 329	1 050	176	1.6	.4
621340	Offices of physical, occup, & speech therapists & audiologists	14	8 462	4 329	1 050	176	1.6	.4
6213402	Physical & occupational therapists	14	8 462	4 329	1 050	176	1.6	.4
62139	Offices of all other health practitioners	8	2 707	1 011	239	47	44.6	—
621391	Offices of podiatrists	6	D	D	D	b	D	D
6214	Outpatient care centers	6	3 236	1 491	387	57	10.4	15.0
6215	Medical & diagnostic laboratories	9	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	9	D	D	D	c	D	D
621511	Medical laboratories	6	D	D	D	c	D	D
6216	Home health care services	13	10 439	4 651	1 113	388	23.5	6.7
62161	Home health care services	13	10 439	4 651	1 113	388	23.5	6.7
621610	Home health care services	13	10 439	4 651	1 113	388	23.5	6.7
6219	Other ambulatory health care services	4	D	D	D	b	D	D
623	Nursing & residential care facilities	20	26 191	13 168	3 114	790	9.5	6.6
6232	Residential mental retardation/health & substance abuse facility	7	D	D	D	c	D	D
62321	Residential mental retardation facilities	7	D	D	D	c	D	D
623210	Residential mental retardation facilities	7	D	D	D	c	D	D
6233	Community care facilities for the elderly	6	D	D	D	c	D	D
62331	Community care facilities for the elderly	6	D	D	D	c	D	D
623312	Homes for the elderly	5	D	D	D	c	D	D
624	Social assistance	36	6 755	3 636	891	393	24.2	.8
6244	Child day care services	33	D	D	D	e	D	D
62441	Child day care services	33	D	D	D	e	D	D
624410	Child day care services	33	D	D	D	e	D	D
LOUISA COUNTY, IA								
62	Health care & social assistance	10	5 592	2 737	641	193	51.6	—
621	Ambulatory health care services	7	1 496	635	165	38	6.7	—
623	Nursing & residential care facilities	3	4 096	2 102	476	155	D	—
LUCAS COUNTY, IA								
62	Health care & social assistance	15	4 013	1 802	421	78	28.0	—
621	Ambulatory health care services	11	3 366	1 513	351	50	23.1	—
6213	Offices of other health practitioners	4	1 136	392	61	19	35.9	—
LYON COUNTY, IA								
62	Health care & social assistance	16	4 599	1 847	446	113	17.7	3.0
621	Ambulatory health care services	11	D	D	D	b	D	D
MADISON COUNTY, IA								
62	Health care & social assistance	17	8 358	4 402	1 003	305	8.3	46.8
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	5	5 894	3 332	786	230	2.1	63.2
6232	Residential mental retardation/health & substance abuse facility	2	D	D	D	c	D	D
62321	Residential mental retardation facilities	2	D	D	D	c	D	D
623210	Residential mental retardation facilities	2	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAHASKA COUNTY, IA								
62	Health care & social assistance	28	11 163	5 483	1 077	249	10.2	1.7
621	Ambulatory health care services	23	D	D	D	c	D	D
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	5	D	D	D	b	D	D
6212	Offices of dentists	8	1 848	734	165	33	36.7	—
62121	Offices of dentists	8	1 848	734	165	33	36.7	—
621210	Offices of dentists	8	1 848	734	165	33	36.7	—
6213	Offices of other health practitioners	9	2 314	506	129	40	14.9	—
623	Nursing & residential care facilities	2	D	D	D	b	D	D
MARION COUNTY, IA								
62	Health care & social assistance	41	16 582	7 561	1 879	479	27.3	2.2
621	Ambulatory health care services	32	12 880	5 690	1 424	328	14.1	2.8
6211	Offices of physicians	7	5 094	2 813	779	82	7.2	7.1
62111	Offices of physicians	7	5 094	2 813	779	82	7.2	7.1
621111	Offices of physicians (except mental health specialists)	7	5 094	2 813	779	82	7.2	7.1
6212	Offices of dentists	14	3 432	1 067	238	55	24.9	—
62121	Offices of dentists	14	3 432	1 067	238	55	24.9	—
621210	Offices of dentists	14	3 432	1 067	238	55	24.9	—
6213	Offices of other health practitioners	8	D	D	D	b	D	D
623	Nursing & residential care facilities	5	3 490	1 796	437	139	71.3	—
MARSHALL COUNTY, IA								
62	Health care & social assistance	60	35 900	17 395	3 709	612	23.7	.8
621	Ambulatory health care services	52	28 452	13 247	2 696	359	29.7	.8
6211	Offices of physicians	22	20 888	10 731	2 154	220	30.6	.5
62111	Offices of physicians	22	20 888	10 731	2 154	220	30.6	.5
621111	Offices of physicians (except mental health specialists)	21	D	D	D	c	D	D
6212	Offices of dentists	16	4 468	1 435	337	75	21.7	1.7
62121	Offices of dentists	16	4 468	1 435	337	75	21.7	1.7
621210	Offices of dentists	16	4 468	1 435	337	75	21.7	1.7
6213	Offices of other health practitioners	14	3 096	1 081	205	64	35.3	1.7
623	Nursing & residential care facilities	4	7 318	4 125	1 006	245	—	—
MILLS COUNTY, IA								
62	Health care & social assistance	14	8 549	5 575	1 439	452	24.4	4.7
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	4	D	D	D	e	D	D
6232	Residential mental retardation/health & substance abuse facility	2	D	D	D	e	D	D
62321	Residential mental retardation facilities	1	D	D	D	e	D	D
623210	Residential mental retardation facilities	1	D	D	D	e	D	D
MITCHELL COUNTY, IA								
62	Health care & social assistance	15	6 036	2 554	599	97	12.3	39.0
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	a	D	D
62111	Offices of physicians	1	D	D	D	a	D	D
MONONA COUNTY, IA								
62	Health care & social assistance	17	13 889	7 365	1 725	448	8.1	1.5
621	Ambulatory health care services	13	D	D	D	b	D	D
6211	Offices of physicians	3	3 901	2 562	438	59	—	—
62111	Offices of physicians	3	3 901	2 562	438	59	—	—
621111	Offices of physicians (except mental health specialists)	3	3 901	2 562	438	59	—	—
623	Nursing & residential care facilities	3	8 302	4 231	1 183	352	—	—
MONROE COUNTY, IA								
62	Health care & social assistance	12	4 207	1 972	553	144	56.7	—
621	Ambulatory health care services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTGOMERY COUNTY, IA								
62	Health care & social assistance	18	12 931	4 467	941	231	26.0	—
621	Ambulatory health care services	13	D	D	D	b	D	D
6211	Offices of physicians	4	2 301	1 191	163	36	100.0	—
62111	Offices of physicians	4	2 301	1 191	163	36	100.0	—
6213	Offices of other health practitioners	4	2 099	628	144	27	5.2	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
MUSCATINE COUNTY, IA								
62	Health care & social assistance	60	28 723	14 794	2 594	606	19.2	.6
621	Ambulatory health care services	52	22 660	11 610	1 854	379	23.8	.7
6211	Offices of physicians	12	9 662	6 498	735	135	15.2	.2
62111	Offices of physicians	12	9 662	6 498	735	135	15.2	.2
621111	Offices of physicians (except mental health specialists)	11	D	D	D	c	D	D
6212	Offices of dentists	17	5 262	1 754	421	105	28.4	2.0
62121	Offices of dentists	17	5 262	1 754	421	105	28.4	2.0
621210	Offices of dentists	17	5 262	1 754	421	105	28.4	2.0
6213	Offices of other health practitioners	19	6 142	2 646	533	92	21.2	.4
62131	Offices of chiropractors	12	1 509	393	78	29	31.0	1.8
621310	Offices of chiropractors	12	1 509	393	78	29	31.0	1.8
62132	Offices of optometrists	2	D	D	D	b	D	D
621320	Offices of optometrists	2	D	D	D	b	D	D
623	Nursing & residential care facilities	3	5 916	3 138	729	214	—	—
O'BRIEN COUNTY, IA								
62	Health care & social assistance	33	11 154	4 834	981	275	17.6	9.2
621	Ambulatory health care services	26	6 890	2 500	517	83	16.9	14.4
6211	Offices of physicians	4	2 101	1 289	250	22	10.5	39.0
62111	Offices of physicians	4	2 101	1 289	250	22	10.5	39.0
6212	Offices of dentists	6	1 699	374	89	22	—	1.8
62121	Offices of dentists	6	1 699	374	89	22	—	1.8
621210	Offices of dentists	6	1 699	374	89	22	—	1.8
6213	Offices of other health practitioners	16	3 090	837	178	39	30.5	4.6
62132	Offices of optometrists	7	2 119	651	144	23	—	5.3
621320	Offices of optometrists	7	2 119	651	144	23	—	5.3
623	Nursing & residential care facilities	5	D	D	D	c	D	D
OSCEOLA COUNTY, IA								
62	Health care & social assistance	11	4 397	1 912	453	150	59.2	—
621	Ambulatory health care services	8	D	D	D	b	D	D
6211	Offices of physicians	3	1 496	423	106	19	100.0	—
62111	Offices of physicians	3	1 496	423	106	19	100.0	—
623	Nursing & residential care facilities	3	D	D	D	c	D	D
PAGE COUNTY, IA								
62	Health care & social assistance	33	26 006	10 261	2 542	569	12.0	2.7
621	Ambulatory health care services	28	9 331	2 484	626	125	21.7	7.6
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
6212	Offices of dentists	8	2 469	581	141	37	30.1	—
62121	Offices of dentists	8	2 469	581	141	37	30.1	—
621210	Offices of dentists	8	2 469	581	141	37	30.1	—
6213	Offices of other health practitioners	13	2 495	749	168	45	30.1	—
623	Nursing & residential care facilities	5	16 675	7 777	1 916	444	6.6	—
6239	Other residential care facilities	1	D	D	D	c	D	D
62399	Other residential care facilities	1	D	D	D	c	D	D
623990	Other residential care facilities	1	D	D	D	c	D	D
PALO ALTO COUNTY, IA								
62	Health care & social assistance	24	10 345	4 650	1 052	304	43.2	1.4
621	Ambulatory health care services	16	5 055	1 718	363	84	37.3	2.7
6211	Offices of physicians	5	2 163	739	175	37	45.4	6.4
62111	Offices of physicians	5	2 163	739	175	37	45.4	6.4
6213	Offices of other health practitioners	7	2 031	790	155	29	35.4	—
62131	Offices of chiropractors	5	D	D	D	a	D	D
621310	Offices of chiropractors	5	D	D	D	a	D	D
623	Nursing & residential care facilities	6	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLYMOUTH COUNTY, IA								
62	Health care & social assistance	35	15 646	7 533	1 596	436	14.1	.8
621	Ambulatory health care services	30	10 496	4 527	930	176	20.1	1.3
6211	Offices of physicians	6	4 631	2 753	536	72	13.0	2.2
62111	Offices of physicians	6	4 631	2 753	536	72	13.0	2.2
621111	Offices of physicians (except mental health specialists)	6	4 631	2 753	536	72	13.0	2.2
6212	Offices of dentists	10	2 727	1 016	221	59	5.6	1.1
62121	Offices of dentists	10	2 727	1 016	221	59	5.6	1.1
621210	Offices of dentists	10	2 727	1 016	221	59	5.6	1.1
6213	Offices of other health practitioners	13	D	D	D	b	D	D
62131	Offices of chiropractors	7	1 570	359	86	22	41.2	—
621310	Offices of chiropractors	7	1 570	359	86	22	41.2	—
623	Nursing & residential care facilities	3	D	D	D	e	D	D
POCAHONTAS COUNTY, IA								
62	Health care & social assistance	17	6 090	2 917	655	190	58.9	1.2
621	Ambulatory health care services	13	3 772	1 545	322	69	34.0	1.5
6213	Offices of other health practitioners	5	D	D	D	a	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
POLK COUNTY, IA								
62	Health care & social assistance	766	632 703	310 990	66 013	9 160	14.1	8.0
621	Ambulatory health care services	643	545 295	269 912	56 011	6 301	12.9	6.3
6211	Offices of physicians	274	332 184	179 588	35 746	2 730	10.3	5.0
62111	Offices of physicians	274	332 184	179 588	35 746	2 730	10.3	5.0
621111	Offices of physicians (except mental health specialists)	263	325 615	175 756	34 955	2 659	10.0	4.7
621112	Offices of physicians, mental health specialists	11	6 569	3 832	791	71	25.3	19.9
6212	Offices of dentists	157	76 886	32 442	6 902	961	21.7	.6
62121	Offices of dentists	157	76 886	32 442	6 902	961	21.7	.6
621210	Offices of dentists	157	76 886	32 442	6 902	961	21.7	.6
6213	Offices of other health practitioners	137	50 337	23 101	5 388	868	24.1	11.8
62131	Offices of chiropractors	47	7 698	1 605	371	113	70.2	8.5
621310	Offices of chiropractors	47	7 698	1 605	371	113	70.2	8.5
62132	Offices of optometrists	30	11 571	3 945	882	152	20.8	7.0
621320	Offices of optometrists	30	11 571	3 945	882	152	20.8	7.0
62133	Offices of mental health practitioners (except physicians)	18	D	D	D	c	D	D
621330	Offices of mental health practitioners (except physicians)	18	D	D	D	c	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	21	D	D	D	e	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	21	D	D	D	e	D	D
6213401	Speech therapists & audiologists	7	2 401	1 320	330	42	30.4	—
6213402	Physical & occupational therapists	14	D	D	D	e	D	D
62139	Offices of all other health practitioners	21	D	D	D	b	D	D
621391	Offices of podiatrists	13	D	D	D	b	D	D
621399	Offices of all other miscellaneous health practitioners	8	D	D	D	b	D	D
6214	Outpatient care centers	22	D	D	D	c	D	D
62149	Other outpatient care centers	17	28 431	10 250	2 275	200	—	29.1
621493	Freestanding ambulatory surgical & emergency centers	3	D	D	D	b	D	D
621498	All other outpatient care centers	12	9 350	3 510	798	76	—	88.4
6215	Medical & diagnostic laboratories	13	18 600	6 515	1 464	155	3.6	9.9
62151	Medical & diagnostic laboratories	13	18 600	6 515	1 464	155	3.6	9.9
621512	Diagnostic imaging centers	10	D	D	D	c	D	D
6216	Home health care services	27	D	D	D	g	D	D
62161	Home health care services	27	D	D	D	g	D	D
621610	Home health care services	27	D	D	D	g	D	D
6219	Other ambulatory health care services	13	D	D	D	c	D	D
62191	Ambulance services	4	D	D	D	b	D	D
621910	Ambulance services	4	D	D	D	b	D	D
62199	All other ambulatory health care services	9	8 794	3 090	714	177	14.7	—
623	Nursing & residential care facilities	27	63 233	28 416	7 034	1 667	20.0	23.5
6231	Nursing care facilities	16	54 751	25 039	6 264	1 453	18.6	22.7
62311	Nursing care facilities	16	54 751	25 039	6 264	1 453	18.6	22.7
623110	Nursing care facilities	16	54 751	25 039	6 264	1 453	18.6	22.7
6233	Community care facilities for the elderly	5	D	D	D	c	D	D
62331	Community care facilities for the elderly	5	D	D	D	c	D	D
623312	Homes for the elderly	3	D	D	D	b	D	D
624	Social assistance	96	24 175	12 662	2 968	1 192	25.2	5.7
6241	Individual & family services	18	D	D	D	c	D	D
62419	Other individual & family services	11	D	D	D	b	D	D
624190	Other individual & family services	11	D	D	D	b	D	D
6244	Child day care services	68	D	D	D	g	D	D
62441	Child day care services	68	D	D	D	g	D	D
624410	Child day care services	68	D	D	D	g	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POTTAWATTAMIE COUNTY, IA								
62	Health care & social assistance	103	74 824	41 890	8 356	1 322	10.3	16.4
621	Ambulatory health care services	74	56 835	31 793	6 083	684	10.8	9.7
6211	Offices of physicians	36	39 954	24 806	4 589	399	10.2	12.1
62111	Offices of physicians	36	39 954	24 806	4 589	399	10.2	12.1
621111	Offices of physicians (except mental health specialists)	34	D	D	D	e	D	D
621112	Offices of physicians, mental health specialists	2	D	D	D	b	D	D
6212	Offices of dentists	22	9 853	4 507	981	150	4.2	6.4
62121	Offices of dentists	22	9 853	4 507	981	150	4.2	6.4
621210	Offices of dentists	22	9 853	4 507	981	150	4.2	6.4
6213	Offices of other health practitioners	13	D	D	D	b	D	D
62131	Offices of chiropractors	6	1 280	475	85	19	84.5	—
621310	Offices of chiropractors	6	1 280	475	85	19	84.5	—
623	Nursing & residential care facilities	10	15 288	8 786	2 027	517	5.1	43.4
6232	Residential mental retardation/health & substance abuse facility	4	3 890	2 031	379	115	20.2	48.4
62321	Residential mental retardation facilities	4	3 890	2 031	379	115	20.2	48.4
623210	Residential mental retardation facilities	4	3 890	2 031	379	115	20.2	48.4
624	Social assistance	19	2 701	1 311	246	121	28.3	4.0
6244	Child day care services	11	1 380	640	152	91	25.9	.7
62441	Child day care services	11	1 380	640	152	91	25.9	.7
624410	Child day care services	11	1 380	640	152	91	25.9	.7
POWESHIEK COUNTY, IA								
62	Health care & social assistance	39	18 789	8 103	1 631	328	34.8	6.8
621	Ambulatory health care services	35	D	D	D	c	D	D
6211	Offices of physicians	18	8 958	4 528	795	86	18.3	10.1
62111	Offices of physicians	18	8 958	4 528	795	86	18.3	10.1
621111	Offices of physicians (except mental health specialists)	18	8 958	4 528	795	86	18.3	10.1
6212	Offices of dentists	8	3 482	1 023	204	55	19.3	5.9
62121	Offices of dentists	8	3 482	1 023	204	55	19.3	5.9
621210	Offices of dentists	8	3 482	1 023	204	55	19.3	5.9
6213	Offices of other health practitioners	7	1 972	428	112	27	18.2	8.1
623	Nursing & residential care facilities	2	D	D	D	c	D	D
RINGGOLD COUNTY, IA								
62	Health care & social assistance	7	4 397	1 826	432	149	42.2	.2
623	Nursing & residential care facilities	4	3 896	1 711	404	140	34.8	.2
SAC COUNTY, IA								
62	Health care & social assistance	14	6 567	2 961	724	178	30.4	.3
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
SCOTT COUNTY, IA								
62	Health care & social assistance	324	236 520	111 724	21 979	3 126	16.4	3.8

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCOTT COUNTY, IA—Con.								
62	Health care & social assistance—Con.							
621	Ambulatory health care services	284	195 627	95 525	18 649	2 231	17.3	4.0
6211	Offices of physicians	100	98 541	60 159	10 742	909	13.7	5.0
621111	Offices of physicians	100	98 541	60 159	10 742	909	13.7	5.0
621111	Offices of physicians (except mental health specialists)	90	95 595	59 449	10 605	888	11.1	5.2
621112	Offices of physicians, mental health specialists	10	2 946	710	137	21	99.8	.2
6212	Offices of dentists	77	32 111	12 967	2 702	433	19.8	3.5
62121	Offices of dentists	77	32 111	12 967	2 702	433	19.8	3.5
621210	Offices of dentists	77	32 111	12 967	2 702	433	19.8	3.5
6213	Offices of other health practitioners	81	23 958	8 050	1 777	316	33.4	—
62131	Offices of chiropractors	50	8 664	2 645	528	128	45.3	.1
621310	Offices of chiropractors	50	8 664	2 645	528	128	45.3	.1
62132	Offices of optometrists	13	5 146	988	262	57	38.3	—
621320	Offices of optometrists	13	5 146	988	262	57	38.3	—
62133	Offices of mental health practitioners (except physicians)	6	2 300	697	78	26	46.9	—
621330	Offices of mental health practitioners (except physicians)	6	2 300	697	78	26	46.9	—
62134	Offices of physical, occup, & speech therapists & audiologists	6	6 833	3 546	867	93	—	—
621340	Offices of physical, occup, & speech therapists & audiologists	6	6 833	3 546	867	93	—	—
6213402	Physical & occupational therapists	5	D	D	D	b	D	D
6214	Outpatient care centers	6	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	6	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	6	D	D	D	c	D	D
621511	Medical laboratories	4	D	D	D	c	D	D
6216	Home health care services	12	12 646	4 159	996	243	6.7	6.7
62161	Home health care services	12	12 646	4 159	996	243	6.7	6.7
621610	Home health care services	12	12 646	4 159	996	243	6.7	6.7
6219	Other ambulatory health care services	2	D	D	D	b	D	D
623	Nursing & residential care facilities	10	D	D	D	e	D	D
624	Social assistance	29	D	D	D	c	D	D
6244	Child day care services	23	D	D	D	c	D	D
62441	Child day care services	23	D	D	D	c	D	D
624410	Child day care services	23	D	D	D	c	D	D
SHELBY COUNTY, IA								
62	Health care & social assistance	19	6 659	3 067	837	218	46.0	1.1
621	Ambulatory health care services	11	2 704	946	235	70	54.9	2.7
6213	Offices of other health practitioners	6	D	D	D	b	D	D
623	Nursing & residential care facilities	4	3 620	1 950	565	136	40.3	—
SIOUX COUNTY, IA								
62	Health care & social assistance	50	16 696	7 427	1 600	356	25.3	3.4
621	Ambulatory health care services	38	13 364	5 915	1 217	218	18.3	3.7
6211	Offices of physicians	8	5 224	3 395	708	90	8.0	6.9
621111	Offices of physicians	8	5 224	3 395	708	90	8.0	6.9
621111	Offices of physicians (except mental health specialists)	8	5 224	3 395	708	90	8.0	6.9
6212	Offices of dentists	10	D	D	D	b	D	D
62121	Offices of dentists	10	D	D	D	b	D	D
621210	Offices of dentists	10	D	D	D	b	D	D
6213	Offices of other health practitioners	18	4 699	1 515	325	59	28.7	—
62131	Offices of chiropractors	7	1 236	192	48	13	53.9	—
621310	Offices of chiropractors	7	1 236	192	48	13	53.9	—
62134	Offices of physical, occup, & speech therapists & audiologists	4	1 705	868	196	31	9.6	—
621340	Offices of physical, occup, & speech therapists & audiologists	4	1 705	868	196	31	9.6	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
STORY COUNTY, IA								
62	Health care & social assistance	91	88 001	47 162	10 833	1 545	9.5	1.6
621	Ambulatory health care services	64	79 479	42 623	9 745	1 124	8.0	1.2
6211	Offices of physicians	13	D	D	D	f	D	D
62111	Offices of physicians	13	D	D	D	f	D	D
621111	Offices of physicians (except mental health specialists)	13	D	D	D	f	D	D
6212	Offices of dentists	25	13 024	4 830	1 026	151	20.0	2.3
62121	Offices of dentists	25	13 024	4 830	1 026	151	20.0	2.3
621210	Offices of dentists	25	13 024	4 830	1 026	151	20.0	2.3
6213	Offices of other health practitioners	21	5 540	2 306	489	71	27.9	—
62131	Offices of chiropractors	11	2 053	532	113	27	49.0	—
621310	Offices of chiropractors	11	2 053	532	113	27	49.0	—
623	Nursing & residential care facilities	5	6 127	3 245	796	255	27.4	—
624	Social assistance	22	2 395	1 294	292	166	12.4	17.5
6244	Child day care services	21	D	D	D	c	D	D
62441	Child day care services	21	D	D	D	c	D	D
624410	Child day care services	21	D	D	D	c	D	D
TAMA COUNTY, IA								
62	Health care & social assistance	18	7 948	3 771	849	247	32.8	22.2
621	Ambulatory health care services	11	D	D	D	b	D	D
6213	Offices of other health practitioners	5	D	D	D	a	D	D
623	Nursing & residential care facilities	4	5 940	3 260	728	205	25.5	29.3
TAYLOR COUNTY, IA								
62	Health care & social assistance	7	2 592	1 175	283	107	2.7	1.4
UNION COUNTY, IA								
62	Health care & social assistance	17	11 142	5 664	1 341	283	31.9	1.2
621	Ambulatory health care services	14	D	D	D	c	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	3	D	D	D	b	D	D
6213	Offices of other health practitioners	4	D	D	D	a	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
VAN BUREN COUNTY, IA								
62	Health care & social assistance	5	538	112	20	9	81.6	7.2
WAPELLO COUNTY, IA								
62	Health care & social assistance	66	45 934	22 926	4 903	723	18.3	2.7
621	Ambulatory health care services	58	38 391	18 822	3 897	457	21.3	3.3
6211	Offices of physicians	24	20 256	12 201	2 334	216	20.1	2.4
62111	Offices of physicians	24	20 256	12 201	2 334	216	20.1	2.4
621111	Offices of physicians (except mental health specialists)	22	D	D	D	c	D	D
6212	Offices of dentists	15	5 235	1 640	371	78	20.5	9.5
62121	Offices of dentists	15	5 235	1 640	371	78	20.5	9.5
621210	Offices of dentists	15	5 235	1 640	371	78	20.5	9.5
6213	Offices of other health practitioners	14	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	3	7 979	3 263	803	94	D	—
62151	Medical & diagnostic laboratories	3	7 979	3 263	803	94	D	—
623	Nursing & residential care facilities	4	D	D	D	e	D	D
WARREN COUNTY, IA								
62	Health care & social assistance	49	22 302	8 927	2 039	532	17.8	27.1
621	Ambulatory health care services	32	11 403	4 062	862	170	28.2	22.7
6211	Offices of physicians	9	4 433	1 636	360	52	32.3	37.6
62111	Offices of physicians	9	4 433	1 636	360	52	32.3	37.6
621111	Offices of physicians (except mental health specialists)	9	4 433	1 636	360	52	32.3	37.6
6212	Offices of dentists	10	4 046	1 486	285	54	17.4	3.7
62121	Offices of dentists	10	4 046	1 486	285	54	17.4	3.7
621210	Offices of dentists	10	4 046	1 486	285	54	17.4	3.7
6213	Offices of other health practitioners	11	D	D	D	b	D	D
623	Nursing & residential care facilities	7	10 288	4 570	1 107	315	2.4	32.6

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON COUNTY, IA								
62	Health care & social assistance	39	16 612	7 800	1 884	486	24.1	.4
621	Ambulatory health care services	25	8 212	3 395	808	180	45.8	.4
6211	Offices of physicians	5	3 799	1 676	397	61	46.1	—
62111	Offices of physicians	5	3 799	1 676	397	61	46.1	—
621111	Offices of physicians (except mental health specialists)	5	3 799	1 676	397	61	46.1	—
6213	Offices of other health practitioners	9	1 762	488	116	31	27.1	—
623	Nursing & residential care facilities	6	7 900	4 134	1 003	287	—	—
WAYNE COUNTY, IA								
62	Health care & social assistance	7	2 875	1 288	294	82	50.9	—
621	Ambulatory health care services	4	D	D	D	b	D	D
WEBSTER COUNTY, IA								
62	Health care & social assistance	85	53 286	25 515	5 344	809	17.1	30.5
621	Ambulatory health care services	70	43 412	20 093	3 983	448	20.3	29.6
6211	Offices of physicians	25	30 877	15 764	3 026	262	18.5	39.4
62111	Offices of physicians	25	30 877	15 764	3 026	262	18.5	39.4
621111	Offices of physicians (except mental health specialists)	23	D	D	D	c	D	D
6212	Offices of dentists	21	7 071	2 500	491	88	7.5	1.1
62121	Offices of dentists	21	7 071	2 500	491	88	7.5	1.1
621210	Offices of dentists	21	7 071	2 500	491	88	7.5	1.1
6213	Offices of other health practitioners	20	4 671	1 443	404	76	46.9	11.9
62131	Offices of chiropractors	7	1 145	287	75	18	44.3	—
621310	Offices of chiropractors	7	1 145	287	75	18	44.3	—
62132	Offices of optometrists	7	1 857	451	111	30	67.4	—
621320	Offices of optometrists	7	1 857	451	111	30	67.4	—
623	Nursing & residential care facilities	7	9 110	5 120	1 295	313	—	36.6
6233	Community care facilities for the elderly	3	D	D	D	b	D	D
62331	Community care facilities for the elderly	3	D	D	D	b	D	D
WINNEBAGO COUNTY, IA								
62	Health care & social assistance	22	8 561	3 768	869	236	12.7	.8
621	Ambulatory health care services	18	D	D	D	c	D	D
6211	Offices of physicians	3	2 617	1 269	292	63	—	—
62111	Offices of physicians	3	2 617	1 269	292	63	—	—
6212	Offices of dentists	8	2 605	993	228	53	15.8	2.8
62121	Offices of dentists	8	2 605	993	228	53	15.8	2.8
621210	Offices of dentists	8	2 605	993	228	53	15.8	2.8
623	Nursing & residential care facilities	1	D	D	D	b	D	D
WINNESHIEK COUNTY, IA								
62	Health care & social assistance	28	12 989	5 241	1 200	219	18.5	.8
621	Ambulatory health care services	27	D	D	D	c	D	D
6211	Offices of physicians	8	D	D	D	b	D	D
62111	Offices of physicians	8	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	8	D	D	D	b	D	D
6212	Offices of dentists	9	3 154	1 055	283	56	29.4	—
62121	Offices of dentists	9	3 154	1 055	283	56	29.4	—
621210	Offices of dentists	9	3 154	1 055	283	56	29.4	—
6213	Offices of other health practitioners	8	2 669	569	131	34	34.2	—

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WOODBURY COUNTY, IA								
62	Health care & social assistance	223	186 080	89 574	18 760	2 111	12.4	5.3
621	Ambulatory health care services	197	173 507	82 716	17 207	1 623	12.6	5.6
6211	Offices of physicians	92	D	D	D	f	D	D
62111	Offices of physicians	92	D	D	D	f	D	D
621111	Offices of physicians (except mental health specialists)	87	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	5	D	D	D	b	D	D
6212	Offices of dentists	38	20 280	7 382	1 527	265	14.1	.8
62121	Offices of dentists	38	20 280	7 382	1 527	265	14.1	.8
621210	Offices of dentists	38	20 280	7 382	1 527	265	14.1	.8
6213	Offices of other health practitioners	45	D	D	D	c	D	D
62131	Offices of chiropractors	23	D	D	D	b	D	D
621310	Offices of chiropractors	23	D	D	D	b	D	D
62132	Offices of optometrists	8	D	D	D	b	D	D
621320	Offices of optometrists	8	D	D	D	b	D	D
62139	Offices of all other health practitioners	5	1 515	519	98	15	59.7	22.2
621391	Offices of podiatrists	5	1 515	519	98	15	59.7	22.2
6214	Outpatient care centers	10	20 741	10 152	2 280	126	.5	3.8
62149	Other outpatient care centers	10	20 741	10 152	2 280	126	.5	3.8
621498	All other outpatient care centers	7	D	D	D	c	D	D
623	Nursing & residential care facilities	6	D	D	D	e	D	D
624	Social assistance	20	D	D	D	c	D	D
6244	Child day care services	16	D	D	D	c	D	D
62441	Child day care services	16	D	D	D	c	D	D
624410	Child day care services	16	D	D	D	c	D	D
WORTH COUNTY, IA								
62	Health care & social assistance	6	1 441	924	206	31	11.2	.8
621	Ambulatory health care services	6	1 441	924	206	31	11.2	.8
WRIGHT COUNTY, IA								
62	Health care & social assistance	20	10 185	4 479	1 069	310	10.8	—
621	Ambulatory health care services	17	D	D	D	c	D	D
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
6212	Offices of dentists	7	1 780	357	86	26	27.4	—
62121	Offices of dentists	7	1 780	357	86	26	27.4	—
621210	Offices of dentists	7	1 780	357	86	26	27.4	—
6213	Offices of other health practitioners	8	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D

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 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADEL, IA								
62	Health care & social assistance	11	3 562	1 678	383	120	65.3	1.9
621	Ambulatory health care services	9	D	D	D	b	D	D
ALBIA, IA								
62	Health care & social assistance	11	D	D	D	c	D	D
621	Ambulatory health care services	9	D	D	D	b	D	D
ALGONA, IA								
62	Health care & social assistance	18	6 540	2 173	507	277	39.9	5.5
621	Ambulatory health care services	13	D	D	D	c	D	D
6213	Offices of other health practitioners	6	D	D	D	a	D	D
ALTOONA, IA								
62	Health care & social assistance	15	13 589	5 026	1 212	278	16.5	4.8
621	Ambulatory health care services	9	5 817	1 879	434	65	21.2	11.2
6211	Offices of physicians	3	1 990	1 113	242	33	D	32.6
62111	Offices of physicians	3	1 990	1 113	242	33	D	32.6
623	Nursing & residential care facilities	3	6 406	2 325	594	130	D	—
624	Social assistance	3	1 366	822	184	83	D	—
6244	Child day care services	2	D	D	D	b	D	D
62441	Child day care services	2	D	D	D	b	D	D
624410	Child day care services	2	D	D	D	b	D	D
AMES, IA								
62	Health care & social assistance	62	76 944	41 078	9 433	1 142	9.1	1.8
621	Ambulatory health care services	45	72 173	38 505	8 803	889	7.2	1.3
6211	Offices of physicians	7	D	D	D	f	D	D
62111	Offices of physicians	7	D	D	D	f	D	D
621111	Offices of physicians (except mental health specialists)	7	D	D	D	f	D	D
6212	Offices of dentists	18	11 559	4 297	910	128	19.0	2.6
62121	Offices of dentists	18	11 559	4 297	910	128	19.0	2.6
621210	Offices of dentists	18	11 559	4 297	910	128	19.0	2.6
6213	Offices of other health practitioners	16	D	D	D	b	D	D
62131	Offices of chiropractors	9	D	D	D	b	D	D
621310	Offices of chiropractors	9	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
624	Social assistance	14	D	D	D	c	D	D
6244	Child day care services	13	D	D	D	c	D	D
62441	Child day care services	13	D	D	D	c	D	D
624410	Child day care services	13	D	D	D	c	D	D
ANAMOSA, IA								
62	Health care & social assistance	7	D	D	D	b	D	D
621	Ambulatory health care services	6	D	D	D	b	D	D
ANKENY, IA								
62	Health care & social assistance	41	21 106	9 691	2 073	641	38.1	.8
621	Ambulatory health care services	33	13 667	6 047	1 228	407	38.0	1.3
6211	Offices of physicians	7	3 466	1 564	326	52	56.0	—
62111	Offices of physicians	7	3 466	1 564	326	52	56.0	—
6212	Offices of dentists	8	3 552	1 596	334	47	5.6	—
62121	Offices of dentists	8	3 552	1 596	334	47	5.6	—
621210	Offices of dentists	8	3 552	1 596	334	47	5.6	—
6213	Offices of other health practitioners	15	4 296	1 316	254	72	50.2	4.1
62131	Offices of chiropractors	8	1 363	287	73	22	81.9	.8
621310	Offices of chiropractors	8	1 363	287	73	22	81.9	.8
62132	Offices of optometrists	4	1 955	529	83	34	36.8	8.5
621320	Offices of optometrists	4	1 955	529	83	34	36.8	8.5
623	Nursing & residential care facilities	2	D	D	D	c	D	D
6233	Community care facilities for the elderly	1	D	D	D	b	D	D
62331	Community care facilities for the elderly	1	D	D	D	b	D	D
624	Social assistance	6	D	D	D	b	D	D
6244	Child day care services	4	1 489	789	164	78	15.1	—
62441	Child day care services	4	1 489	789	164	78	15.1	—
624410	Child day care services	4	1 489	789	164	78	15.1	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATLANTIC, IA								
62	Health care & social assistance	23	10 259	3 990	937	166	53.2	1.5
621	Ambulatory health care services	18	D	D	D	c	D	D
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	5	D	D	D	b	D	D
6212	Offices of dentists	5	2 042	819	219	34	17.8	—
62121	Offices of dentists	5	2 042	819	219	34	17.8	—
621210	Offices of dentists	5	2 042	819	219	34	17.8	—
6213	Offices of other health practitioners	6	D	D	D	b	D	D
AUDUBON, IA								
62	Health care & social assistance	5	D	D	D	b	D	D
621	Ambulatory health care services	5	D	D	D	b	D	D
BELLE PLAINE, IA								
62	Health care & social assistance	4	D	D	D	a	D	D
BELMOND, IA								
62	Health care & social assistance	6	D	D	D	b	D	D
BETTENDORF, IA								
62	Health care & social assistance	66	35 244	11 942	2 773	480	32.6	3.3
621	Ambulatory health care services	56	29 614	9 741	2 280	317	36.0	3.7
6211	Offices of physicians	13	7 794	3 665	872	101	14.0	5.9
62111	Offices of physicians	13	7 794	3 665	872	101	14.0	5.9
621111	Offices of physicians (except mental health specialists)	10	D	D	D	b	D	D
6212	Offices of dentists	21	10 481	3 739	802	125	21.6	6.2
62121	Offices of dentists	21	10 481	3 739	802	125	21.6	6.2
621210	Offices of dentists	21	10 481	3 739	802	125	21.6	6.2
6213	Offices of other health practitioners	20	D	D	D	b	D	D
62131	Offices of chiropractors	12	D	D	D	b	D	D
621310	Offices of chiropractors	12	D	D	D	b	D	D
62132	Offices of optometrists	5	D	D	D	b	D	D
621320	Offices of optometrists	5	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	1	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	1	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	b	D	D
624	Social assistance	8	D	D	D	b	D	D
6244	Child day care services	5	D	D	D	b	D	D
62441	Child day care services	5	D	D	D	b	D	D
624410	Child day care services	5	D	D	D	b	D	D
BLOOMFIELD, IA								
62	Health care & social assistance	18	8 417	3 341	795	210	32.8	1.8
621	Ambulatory health care services	14	D	D	D	b	D	D
6211	Offices of physicians	5	1 835	607	147	31	100.0	—
62111	Offices of physicians	5	1 835	607	147	31	100.0	—
6213	Offices of other health practitioners	4	1 609	328	55	17	57.5	—
623	Nursing & residential care facilities	4	D	D	D	c	D	D
BOONE, IA								
62	Health care & social assistance	22	10 715	5 596	1 323	194	23.3	2.6
621	Ambulatory health care services	19	D	D	D	c	D	D
6211	Offices of physicians	6	D	D	D	b	D	D
62111	Offices of physicians	6	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	6	D	D	D	b	D	D
6213	Offices of other health practitioners	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BURLINGTON, IA								
62	Health care & social assistance	79	45 229	19 645	4 148	643	31.1	1.6
621	Ambulatory health care services	74	D	D	D	e	D	D
6211	Offices of physicians	32	25 901	10 740	2 141	244	40.0	2.7
62111	Offices of physicians	32	25 901	10 740	2 141	244	40.0	2.7
621111	Offices of physicians (except mental health specialists)	31	D	D	D	c	D	D
6212	Offices of dentists	18	D	D	D	b	D	D
62121	Offices of dentists	18	D	D	D	b	D	D
621210	Offices of dentists	18	D	D	D	b	D	D
6213	Offices of other health practitioners	19	5 289	2 064	441	80	39.0	.1
62131	Offices of chiropractors	10	D	D	D	a	D	D
621310	Offices of chiropractors	10	D	D	D	a	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	2	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	2	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
CAMANCHE, IA								
62	Health care & social assistance	7	D	D	D	a	D	D
CARLISLE, IA *								
62	Health care & social assistance	7	D	D	D	c	D	D
621	Ambulatory health care services	5	D	D	D	b	D	D
6211	Offices of physicians	3	D	D	D	a	D	D
62111	Offices of physicians	3	D	D	D	a	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
CARLISLE, IA (WARREN COUNTY PART) *								
62	Health care & social assistance	7	D	D	D	c	D	D
621	Ambulatory health care services	5	D	D	D	b	D	D
6211	Offices of physicians	3	D	D	D	a	D	D
62111	Offices of physicians	3	D	D	D	a	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
CARROLL, IA								
62	Health care & social assistance	34	18 519	7 491	1 732	264	22.5	2.8
621	Ambulatory health care services	30	D	D	D	c	D	D
6211	Offices of physicians	7	D	D	D	b	D	D
62111	Offices of physicians	7	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	7	D	D	D	b	D	D
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	10	D	D	D	b	D	D
CARTER LAKE, IA								
62	Health care & social assistance	2	D	D	D	a	D	D
CEDAR FALLS, IA								
62	Health care & social assistance	62	33 438	16 933	3 678	616	16.4	6.1
621	Ambulatory health care services	51	D	D	D	e	D	D
6211	Offices of physicians	15	15 052	10 049	2 113	216	4.3	11.0
62111	Offices of physicians	15	15 052	10 049	2 113	216	4.3	11.0
621111	Offices of physicians (except mental health specialists)	14	D	D	D	c	D	D
6212	Offices of dentists	18	8 190	3 109	721	121	41.0	.3
62121	Offices of dentists	18	8 190	3 109	721	121	41.0	.3
621210	Offices of dentists	18	8 190	3 109	721	121	41.0	.3
6213	Offices of other health practitioners	15	D	D	D	c	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
624	Social assistance	10	D	D	D	b	D	D
6244	Child day care services	10	D	D	D	b	D	D
62441	Child day care services	10	D	D	D	b	D	D
624410	Child day care services	10	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA								
62	Health care & social assistance	266	226 439	116 545	22 074	3 172	16.2	2.7
621	Ambulatory health care services	229	206 691	106 361	19 666	2 466	16.7	2.9
6211	Offices of physicians	83	122 086	73 339	12 434	1 063	14.4	3.4
62111	Offices of physicians	83	122 086	73 339	12 434	1 063	14.4	3.4
621111	Offices of physicians (except mental health specialists)	78	118 218	71 781	12 041	1 023	14.3	3.5
621112	Offices of physicians, mental health specialists	5	3 868	1 558	393	40	15.0	—
6212	Offices of dentists	66	35 897	16 260	3 241	481	19.5	.4
62121	Offices of dentists	66	35 897	16 260	3 241	481	19.5	.4
621210	Offices of dentists	66	35 897	16 260	3 241	481	19.5	.4
6213	Offices of other health practitioners	53	20 103	7 520	1 764	321	21.3	2.0
62131	Offices of chiropractors	19	5 028	1 501	319	72	34.2	6.9
621310	Offices of chiropractors	19	5 028	1 501	319	72	34.2	6.9
62132	Offices of optometrists	8	D	D	D	b	D	D
621320	Offices of optometrists	8	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	12	D	D	D	c	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	12	D	D	D	c	D	D
6213402	Physical & occupational therapists	12	D	D	D	c	D	D
62139	Offices of all other health practitioners	6	D	D	D	b	D	D
621391	Offices of podiatrists	5	2 366	894	209	39	43.2	—
6214	Outpatient care centers	5	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	7	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	7	D	D	D	c	D	D
621511	Medical laboratories	5	D	D	D	c	D	D
6216	Home health care services	12	D	D	D	e	D	D
62161	Home health care services	12	D	D	D	e	D	D
621610	Home health care services	12	D	D	D	e	D	D
6219	Other ambulatory health care services	3	D	D	D	b	D	D
623	Nursing & residential care facilities	12	15 213	7 771	1 864	461	7.4	.4
6233	Community care facilities for the elderly	5	D	D	D	c	D	D
62331	Community care facilities for the elderly	5	D	D	D	c	D	D
623312	Homes for the elderly	5	D	D	D	c	D	D
624	Social assistance	25	4 535	2 413	544	245	24.7	1.2
6244	Child day care services	23	D	D	D	c	D	D
62441	Child day care services	23	D	D	D	c	D	D
624410	Child day care services	23	D	D	D	c	D	D
CENTERVILLE, IA								
62	Health care & social assistance	15	D	D	D	c	D	D
621	Ambulatory health care services	12	3 905	1 335	294	58	24.5	14.8
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	b	D	D
CHARITON, IA								
62	Health care & social assistance	12	D	D	D	b	D	D
621	Ambulatory health care services	8	D	D	D	b	D	D
6213	Offices of other health practitioners	4	1 136	392	61	19	35.9	—
CHARLES CITY, IA								
62	Health care & social assistance	23	D	D	D	e	D	D
621	Ambulatory health care services	19	8 198	4 087	787	110	5.4	.3
6211	Offices of physicians	4	D	D	D	b	D	D
62111	Offices of physicians	4	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	4	D	D	D	b	D	D
6213	Offices of other health practitioners	7	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
CHEROKEE, IA								
62	Health care & social assistance	21	D	D	D	c	D	D
621	Ambulatory health care services	18	D	D	D	b	D	D
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
6213	Offices of other health practitioners	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARINDA, IA								
62	Health care & social assistance	18	15 968	6 434	1 554	382	14.6	—
621	Ambulatory health care services	15	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	a	D	D
62111	Offices of physicians	2	D	D	D	a	D	D
6213	Offices of other health practitioners	9	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	e	D	D
6239	Other residential care facilities	1	D	D	D	c	D	D
62399	Other residential care facilities	1	D	D	D	c	D	D
623990	Other residential care facilities	1	D	D	D	c	D	D
CLARION, IA								
62	Health care & social assistance	7	4 817	2 115	504	135	11.9	—
621	Ambulatory health care services	6	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
CLEAR LAKE, IA								
62	Health care & social assistance	15	D	D	D	c	D	D
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
CLINTON, IA								
62	Health care & social assistance	69	39 752	14 958	3 754	646	63.3	3.5
621	Ambulatory health care services	66	D	D	D	f	D	D
6211	Offices of physicians	31	D	D	D	e	D	D
62111	Offices of physicians	31	D	D	D	e	D	D
621111	Offices of physicians (except mental health specialists)	27	D	D	D	e	D	D
621112	Offices of physicians, mental health specialists	4	1 698	1 064	182	21	15.7	46.6
6212	Offices of dentists	15	3 675	1 414	310	63	22.2	1.2
62121	Offices of dentists	15	3 675	1 414	310	63	22.2	1.2
621210	Offices of dentists	15	3 675	1 414	310	63	22.2	1.2
6213	Offices of other health practitioners	17	4 332	1 409	354	92	25.6	—
62131	Offices of chiropractors	8	D	D	D	b	D	D
621310	Offices of chiropractors	8	D	D	D	b	D	D
CLIVE, IA *								
62	Health care & social assistance	33	28 511	15 000	2 662	237	5.3	17.2
621	Ambulatory health care services	27	27 071	14 149	2 464	170	5.5	18.1
6211	Offices of physicians	17	24 437	13 299	2 310	146	2.8	19.4
62111	Offices of physicians	17	24 437	13 299	2 310	146	2.8	19.4
621111	Offices of physicians (except mental health specialists)	17	24 437	13 299	2 310	146	2.8	19.4
6213	Offices of other health practitioners	6	1 899	683	129	18	5.8	8.5
624	Social assistance	6	1 440	851	198	67	—	.8
6244	Child day care services	4	D	D	D	b	D	D
62441	Child day care services	4	D	D	D	b	D	D
624410	Child day care services	4	D	D	D	b	D	D
CLIVE, IA (POLK COUNTY PART) *								
62	Health care & social assistance	33	28 511	15 000	2 662	237	5.3	17.2
621	Ambulatory health care services	27	27 071	14 149	2 464	170	5.5	18.1
6211	Offices of physicians	17	24 437	13 299	2 310	146	2.8	19.4
62111	Offices of physicians	17	24 437	13 299	2 310	146	2.8	19.4
621111	Offices of physicians (except mental health specialists)	17	24 437	13 299	2 310	146	2.8	19.4
6213	Offices of other health practitioners	6	1 899	683	129	18	5.8	8.5
624	Social assistance	6	1 440	851	198	67	—	.8
6244	Child day care services	4	D	D	D	b	D	D
62441	Child day care services	4	D	D	D	b	D	D
624410	Child day care services	4	D	D	D	b	D	D
CORALVILLE, IA								
62	Health care & social assistance	29	10 547	5 422	1 220	274	18.8	7.7
621	Ambulatory health care services	21	8 650	4 564	1 017	184	22.7	3.2
6211	Offices of physicians	5	5 288	3 214	715	45	7.6	1.8
62111	Offices of physicians	5	5 288	3 214	715	45	7.6	1.8
621111	Offices of physicians (except mental health specialists)	5	5 288	3 214	715	45	7.6	1.8
624	Social assistance	7	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COUNCIL BLUFFS, IA								
62	Health care & social assistance	93	71 445	40 221	8 048	1 220	10.4	17.2
621	Ambulatory health care services	70	D	D	D	f	D	D
6211	Offices of physicians	34	D	D	D	e	D	D
62111	Offices of physicians	34	D	D	D	e	D	D
621111	Offices of physicians (except mental health specialists)	32	D	D	D	e	D	D
621112	Offices of physicians, mental health specialists	2	D	D	D	b	D	D
6212	Offices of dentists	20	D	D	D	c	D	D
62121	Offices of dentists	20	D	D	D	c	D	D
621210	Offices of dentists	20	D	D	D	c	D	D
6213	Offices of other health practitioners	13	D	D	D	b	D	D
62131	Offices of chiropractors	6	1 280	475	85	19	84.5	—
621310	Offices of chiropractors	6	1 280	475	85	19	84.5	—
623	Nursing & residential care facilities	9	D	D	D	e	D	D
6232	Residential mental retardation/health & substance abuse facility	4	3 890	2 031	379	115	20.2	48.4
62321	Residential mental retardation facilities	4	3 890	2 031	379	115	20.2	48.4
623210	Residential mental retardation facilities	4	3 890	2 031	379	115	20.2	48.4
624	Social assistance	14	D	D	D	c	D	D
6244	Child day care services	8	1 294	595	141	78	25.1	—
62441	Child day care services	8	1 294	595	141	78	25.1	—
624410	Child day care services	8	1 294	595	141	78	25.1	—
CRESCO, IA								
62	Health care & social assistance	10	D	D	D	c	D	D
621	Ambulatory health care services	8	2 272	1 283	278	42	14.1	—
CRESTON, IA								
62	Health care & social assistance	16	D	D	D	c	D	D
621	Ambulatory health care services	14	D	D	D	c	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	3	D	D	D	b	D	D
6213	Offices of other health practitioners	4	D	D	D	a	D	D
DAVENPORT, IA								
62	Health care & social assistance	228	196 062	97 818	18 758	2 501	12.2	3.5
621	Ambulatory health care services	206	162 358	84 548	16 080	1 827	13.2	3.5
6211	Offices of physicians	82	90 032	56 235	9 797	795	13.7	4.3
62111	Offices of physicians	82	90 032	56 235	9 797	795	13.7	4.3
621111	Offices of physicians (except mental health specialists)	75	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	7	D	D	D	a	D	D
6212	Offices of dentists	50	20 602	8 839	1 828	292	17.8	1.0
62121	Offices of dentists	50	20 602	8 839	1 828	292	17.8	1.0
621210	Offices of dentists	50	20 602	8 839	1 828	292	17.8	1.0
6213	Offices of other health practitioners	52	D	D	D	c	D	D
62131	Offices of chiropractors	30	5 677	2 086	398	88	40.4	—
621310	Offices of chiropractors	30	5 677	2 086	398	88	40.4	—
62132	Offices of optometrists	7	3 032	592	165	33	11.7	—
621320	Offices of optometrists	7	3 032	592	165	33	11.7	—
62133	Offices of mental health practitioners (except physicians)	6	2 300	697	78	26	46.9	—
621330	Offices of mental health practitioners (except physicians)	6	2 300	697	78	26	46.9	—
62134	Offices of physical, occup, & speech therapists & audiologists	5	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	5	D	D	D	b	D	D
6213402	Physical & occupational therapists	4	D	D	D	b	D	D
6214	Outpatient care centers	5	5 144	3 357	809	35	5.5	16.3
6215	Medical & diagnostic laboratories	5	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	5	D	D	D	c	D	D
621511	Medical laboratories	4	D	D	D	c	D	D
6216	Home health care services	10	D	D	D	c	D	D
62161	Home health care services	10	D	D	D	c	D	D
621610	Home health care services	10	D	D	D	c	D	D
6219	Other ambulatory health care services	2	D	D	D	b	D	D
623	Nursing & residential care facilities	7	D	D	D	e	D	D
624	Social assistance	14	D	D	D	b	D	D
6244	Child day care services	12	D	D	D	b	D	D
62441	Child day care services	12	D	D	D	b	D	D
624410	Child day care services	12	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DECORAH, IA								
62	Health care & social assistance	20	11 882	4 651	1 065	172	16.4	-
621	Ambulatory health care services	19	D	D	D	c	D	D
6211	Offices of physicians	4	D	D	D	b	D	D
62111	Offices of physicians	4	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	4	D	D	D	b	D	D
6212	Offices of dentists	7	D	D	D	b	D	D
62121	Offices of dentists	7	D	D	D	b	D	D
621210	Offices of dentists	7	D	D	D	b	D	D
6213	Offices of other health practitioners	8	2 669	569	131	34	34.2	-
DENISON, IA								
62	Health care & social assistance	21	D	D	D	e	D	D
621	Ambulatory health care services	16	5 028	1 800	434	97	43.7	6.6
6211	Offices of physicians	4	D	D	D	b	D	D
62111	Offices of physicians	4	D	D	D	b	D	D
6213	Offices of other health practitioners	5	D	D	D	a	D	D
624	Social assistance	4	D	D	D	c	D	D
6243	Vocational rehabilitation services	2	D	D	D	c	D	D
62431	Vocational rehabilitation services	2	D	D	D	c	D	D
624310	Vocational rehabilitation services	2	D	D	D	c	D	D
DES MOINES, IA								
62	Health care & social assistance	409	403 619	201 872	42 405	4 536	11.0	6.3
621	Ambulatory health care services	356	373 403	187 229	38 892	3 596	10.6	5.0
6211	Offices of physicians	184	261 675	141 591	28 641	2 088	9.6	2.9
62111	Offices of physicians	184	261 675	141 591	28 641	2 088	9.6	2.9
621111	Offices of physicians (except mental health specialists)	178	256 355	138 148	27 929	2 039	9.5	2.5
621112	Offices of physicians, mental health specialists	6	5 320	3 443	712	49	12.3	20.0
6212	Offices of dentists	87	36 931	14 957	3 166	438	25.7	1.2
62121	Offices of dentists	87	36 931	14 957	3 166	438	25.7	1.2
621210	Offices of dentists	87	36 931	14 957	3 166	438	25.7	1.2
6213	Offices of other health practitioners	55	23 278	11 650	2 879	391	18.5	20.1
62131	Offices of chiropractors	13	2 171	606	142	36	60.8	12.4
621310	Offices of chiropractors	13	2 171	606	142	36	60.8	12.4
62132	Offices of optometrists	13	5 855	2 005	473	59	25.3	-
621320	Offices of optometrists	13	5 855	2 005	473	59	25.3	-
62133	Offices of mental health practitioners (except physicians)	8	2 458	1 268	299	67	28.3	24.2
621330	Offices of mental health practitioners (except physicians)	8	2 458	1 268	299	67	28.3	24.2
62134	Offices of physical, occup, & speech therapists & audiologists	6	8 898	6 067	1 588	168	3.5	34.7
621340	Offices of physical, occup, & speech therapists & audiologists	6	8 898	6 067	1 588	168	3.5	34.7
6213402	Physical & occupational therapists	4	D	D	D	c	D	D
62139	Offices of all other health practitioners	15	3 896	1 704	377	61	12.8	18.5
621391	Offices of podiatrists	9	D	D	D	b	D	D
621399	Offices of all other miscellaneous health practitioners	6	D	D	D	b	D	D
6214	Outpatient care centers	13	25 063	8 954	1 914	172	-	23.4
62149	Other outpatient care centers	12	D	D	D	c	D	D
621493	Freestanding ambulatory surgical & emergency centers	3	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	9	12 540	4 403	932	81	5.3	-
62151	Medical & diagnostic laboratories	9	12 540	4 403	932	81	5.3	-
621512	Diagnostic imaging centers	6	D	D	D	b	D	D
6219	Other ambulatory health care services	4	D	D	D	b	D	D
62191	Ambulance services	2	D	D	D	b	D	D
621910	Ambulance services	2	D	D	D	b	D	D
623	Nursing & residential care facilities	13	23 054	11 216	2 712	623	13.8	26.6
6231	Nursing care facilities	7	20 977	10 114	2 467	558	14.2	20.3
62311	Nursing care facilities	7	20 977	10 114	2 467	558	14.2	20.3
623110	Nursing care facilities	7	20 977	10 114	2 467	558	14.2	20.3
624	Social assistance	40	7 162	3 427	801	317	22.6	10.9
6244	Child day care services	28	5 636	2 755	641	267	12.9	4.1
62441	Child day care services	28	5 636	2 755	641	267	12.9	4.1
624410	Child day care services	28	5 636	2 755	641	267	12.9	4.1
DE WITT, IA								
62	Health care & social assistance	14	4 634	2 254	509	205	26.0	.8
621	Ambulatory health care services	12	D	D	D	c	D	D
6213	Offices of other health practitioners	5	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBUQUE, IA								
62	Health care & social assistance	104	178 978	85 843	18 161	2 146	6.9	1.7
621	Ambulatory health care services	90	D	D	D	g	D	D
6211	Offices of physicians	26	D	D	D	g	D	D
62111	Offices of physicians	26	D	D	D	g	D	D
621111	Offices of physicians (except mental health specialists)	26	D	D	D	g	D	D
6212	Offices of dentists	35	20 815	10 467	2 126	292	12.7	—
62121	Offices of dentists	35	20 815	10 467	2 126	292	12.7	—
621210	Offices of dentists	35	20 815	10 467	2 126	292	12.7	—
6213	Offices of other health practitioners	23	6 999	3 324	809	165	21.1	7.4
62131	Offices of chiropractors	10	D	D	D	b	D	D
621310	Offices of chiropractors	10	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	4	2 849	1 747	420	95	—	—
621340	Offices of physical, occup, & speech therapists & audiologists	4	2 849	1 747	420	95	—	—
6215	Medical & diagnostic laboratories	3	D	D	D	c	D	D
62151	Medical & diagnostic laboratories	3	D	D	D	c	D	D
623	Nursing & residential care facilities	5	D	D	D	e	D	D
624	Social assistance	9	D	D	D	b	D	D
DYERSVILLE, IA *								
62	Health care & social assistance	9	3 283	1 691	376	70	16.2	—
621	Ambulatory health care services	9	3 283	1 691	376	70	16.2	—
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
6213	Offices of other health practitioners	4	1 291	465	108	20	20.4	—
DYERSVILLE, IA (DUBUQUE COUNTY PART) *								
62	Health care & social assistance	9	3 283	1 691	376	70	16.2	—
621	Ambulatory health care services	9	3 283	1 691	376	70	16.2	—
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
6213	Offices of other health practitioners	4	1 291	465	108	20	20.4	—
EAGLE GROVE, IA								
62	Health care & social assistance	6	2 189	718	176	35	8.2	—
621	Ambulatory health care services	6	2 189	718	176	35	8.2	—
ELDORA, IA								
62	Health care & social assistance	5	1 106	260	45	20	—	17.2
621	Ambulatory health care services	5	1 106	260	45	20	—	17.2
ELDRIDGE, IA								
62	Health care & social assistance	6	603	223	66	11	66.8	33.2
EMMETSBURG, IA								
62	Health care & social assistance	15	6 263	2 466	565	179	53.4	2.2
621	Ambulatory health care services	10	D	D	D	b	D	D
6213	Offices of other health practitioners	5	D	D	D	a	D	D
623	Nursing & residential care facilities	4	D	D	D	c	D	D
ESTHERVILLE, IA								
62	Health care & social assistance	20	6 342	3 055	656	158	52.1	3.2
621	Ambulatory health care services	15	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	a	D	D
62111	Offices of physicians	2	D	D	D	a	D	D
6213	Offices of other health practitioners	7	D	D	D	b	D	D
EVANSDALE, IA								
62	Health care & social assistance	3	1 312	648	129	16	—	24.2
621	Ambulatory health care services	3	1 312	648	129	16	—	24.2

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAIRFIELD, IA								
62	Health care & social assistance	34	D	D	D	e	D	D
621	Ambulatory health care services	27	D	D	D	c	D	D
6211	Offices of physicians	8	D	D	D	b	D	D
62111	Offices of physicians	8	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	7	D	D	D	b	D	D
6212	Offices of dentists	7	2 336	896	188	44	48.7	2.7
62121	Offices of dentists	7	2 336	896	188	44	48.7	2.7
621210	Offices of dentists	7	2 336	896	188	44	48.7	2.7
6213	Offices of other health practitioners	8	1 573	535	129	24	31.2	10.4
623	Nursing & residential care facilities	4	D	D	D	c	D	D
FOREST CITY, IA *								
62	Health care & social assistance	12	4 137	1 459	349	92	20.4	1.7
621	Ambulatory health care services	9	4 072	1 442	343	87	19.1	1.8
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
6212	Offices of dentists	5	D	D	D	b	D	D
62121	Offices of dentists	5	D	D	D	b	D	D
621210	Offices of dentists	5	D	D	D	b	D	D
FOREST CITY, IA (WINNEBAGO COUNTY PART) *								
62	Health care & social assistance	12	4 137	1 459	349	92	20.4	1.7
621	Ambulatory health care services	9	4 072	1 442	343	87	19.1	1.8
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
6212	Offices of dentists	5	D	D	D	b	D	D
62121	Offices of dentists	5	D	D	D	b	D	D
621210	Offices of dentists	5	D	D	D	b	D	D
FORT DODGE, IA								
62	Health care & social assistance	79	49 175	23 644	4 851	674	18.5	31.9
621	Ambulatory health care services	69	D	D	D	e	D	D
6211	Offices of physicians	25	30 877	15 764	3 026	262	18.5	39.4
62111	Offices of physicians	25	30 877	15 764	3 026	262	18.5	39.4
621111	Offices of physicians (except mental health specialists)	23	D	D	D	c	D	D
6212	Offices of dentists	20	D	D	D	b	D	D
62121	Offices of dentists	20	D	D	D	b	D	D
621210	Offices of dentists	20	D	D	D	b	D	D
6213	Offices of other health practitioners	20	4 671	1 443	404	76	46.9	11.9
62131	Offices of chiropractors	7	1 145	287	75	18	44.3	—
621310	Offices of chiropractors	7	1 145	287	75	18	44.3	—
62132	Offices of optometrists	7	1 857	451	111	30	67.4	—
621320	Offices of optometrists	7	1 857	451	111	30	67.4	—
623	Nursing & residential care facilities	4	5 218	3 288	810	184	—	53.0
6233	Community care facilities for the elderly	3	D	D	D	b	D	D
62331	Community care facilities for the elderly	3	D	D	D	b	D	D
FORT MADISON, IA								
62	Health care & social assistance	31	14 756	5 564	1 318	303	39.3	13.5
621	Ambulatory health care services	27	D	D	D	c	D	D
6211	Offices of physicians	10	D	D	D	b	D	D
62111	Offices of physicians	10	D	D	D	b	D	D
6213	Offices of other health practitioners	7	1 962	597	135	22	48.4	—
623	Nursing & residential care facilities	1	D	D	D	b	D	D
GARNER, IA								
62	Health care & social assistance	4	2 980	1 581	341	90	3.8	—
621	Ambulatory health care services	3	D	D	D	b	D	D
GLENWOOD, IA								
62	Health care & social assistance	10	6 560	4 450	1 170	355	8.9	6.2
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	e	D	D
6232	Residential mental retardation/health & substance abuse facility	1	D	D	D	e	D	D
62321	Residential mental retardation facilities	1	D	D	D	e	D	D
623210	Residential mental retardation facilities	1	D	D	D	e	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRIMES, IA *								
62	Health care & social assistance	3	D	D	D	b	D	D
GRIMES, IA (POLK COUNTY PART) *								
62	Health care & social assistance	3	D	D	D	b	D	D
GRINNELL, IA								
62	Health care & social assistance	33	16 290	7 052	1 378	238	25.8	6.8
621	Ambulatory health care services	32	D	D	D	c	D	D
6211	Offices of physicians	17	D	D	D	b	D	D
62111	Offices of physicians	17	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	17	D	D	D	b	D	D
6212	Offices of dentists	7	D	D	D	b	D	D
62121	Offices of dentists	7	D	D	D	b	D	D
621210	Offices of dentists	7	D	D	D	b	D	D
6213	Offices of other health practitioners	6	D	D	D	b	D	D
GRUNDY CENTER, IA								
62	Health care & social assistance	7	1 973	537	116	28	59.3	—
621	Ambulatory health care services	6	D	D	D	b	D	D
HAMPTON, IA								
62	Health care & social assistance	14	D	D	D	c	D	D
621	Ambulatory health care services	11	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
HARLAN, IA								
62	Health care & social assistance	11	D	D	D	b	D	D
621	Ambulatory health care services	10	D	D	D	b	D	D
HIAWATHA, IA								
62	Health care & social assistance	16	14 160	9 269	1 992	235	6.7	12.4
621	Ambulatory health care services	8	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	1	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
624	Social assistance	5	D	D	D	b	D	D
HUMBOLDT, IA								
62	Health care & social assistance	12	D	D	D	c	D	D
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
INDEPENDENCE, IA								
62	Health care & social assistance	16	8 021	3 331	827	224	14.4	—
621	Ambulatory health care services	12	D	D	D	b	D	D
6213	Offices of other health practitioners	8	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
INDIANOLA, IA								
62	Health care & social assistance	31	10 918	4 499	977	258	33.1	11.0
621	Ambulatory health care services	23	8 217	3 163	635	128	37.1	11.2
6211	Offices of physicians	5	2 443	1 017	205	32	51.9	—
62111	Offices of physicians	5	2 443	1 017	205	32	51.9	—
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	8	D	D	D	b	D	D
623	Nursing & residential care facilities	4	2 387	1 174	305	95	10.5	11.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA CITY, IA								
62	Health care & social assistance	124	76 674	30 625	6 361	1 312	23.4	2.1
621	Ambulatory health care services	106	70 992	27 722	5 683	970	24.6	2.2
6211	Offices of physicians	37	43 450	17 794	3 400	376	20.4	1.4
621111	Offices of physicians (except mental health specialists)	37	43 450	17 794	3 400	376	20.4	1.4
621111	Offices of physicians (except mental health specialists)	30	42 191	17 343	3 294	354	19.5	—
6212	Offices of dentists	31	12 525	4 127	944	171	35.5	1.1
62121	Offices of dentists	31	12 525	4 127	944	171	35.5	1.1
621210	Offices of dentists	31	12 525	4 127	944	171	35.5	1.1
6213	Offices of other health practitioners	29	D	D	D	c	D	D
62132	Offices of optometrists	6	3 333	1 288	294	52	19.1	.5
621320	Offices of optometrists	6	3 333	1 288	294	52	19.1	.5
62133	Offices of mental health practitioners (except physicians)	8	D	D	D	b	D	D
621330	Offices of mental health practitioners (except physicians)	8	D	D	D	b	D	D
62134	Offices of physical, occup, & speech therapists & audiologists	3	D	D	D	b	D	D
621340	Offices of physical, occup, & speech therapists & audiologists	3	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
624	Social assistance	17	D	D	D	e	D	D
6244	Child day care services	14	D	D	D	e	D	D
62441	Child day care services	14	D	D	D	e	D	D
624410	Child day care services	14	D	D	D	e	D	D
IOWA FALLS, IA								
62	Health care & social assistance	10	6 380	2 841	719	203	30.6	1.2
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
JEFFERSON, IA								
62	Health care & social assistance	14	D	D	D	c	D	D
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
621111	Offices of physicians	1	D	D	D	b	D	D
6213	Offices of other health practitioners	6	1 358	429	99	20	20.5	21.4
623	Nursing & residential care facilities	1	D	D	D	b	D	D
JOHNSTON, IA								
62	Health care & social assistance	12	3 487	1 478	336	131	26.9	5.4
621	Ambulatory health care services	9	2 170	802	179	31	43.3	8.6
624	Social assistance	3	1 317	676	157	100	—	—
6244	Child day care services	3	1 317	676	157	100	—	—
62441	Child day care services	3	1 317	676	157	100	—	—
624410	Child day care services	3	1 317	676	157	100	—	—
KEOKUK, IA								
62	Health care & social assistance	38	16 761	7 907	1 784	351	36.9	4.1
621	Ambulatory health care services	34	D	D	D	c	D	D
6211	Offices of physicians	16	7 701	4 012	799	102	43.5	7.0
621111	Offices of physicians	16	7 701	4 012	799	102	43.5	7.0
621111	Offices of physicians (except mental health specialists)	13	D	D	D	b	D	D
6212	Offices of dentists	7	2 519	1 008	253	49	—	—
62121	Offices of dentists	7	2 519	1 008	253	49	—	—
621210	Offices of dentists	7	2 519	1 008	253	49	—	—
6213	Offices of other health practitioners	9	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
KNOXVILLE, IA								
62	Health care & social assistance	17	10 286	5 282	1 287	337	30.5	—
621	Ambulatory health care services	13	D	D	D	c	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
621111	Offices of physicians	3	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	3	D	D	D	b	D	D
6213	Offices of other health practitioners	4	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	b	D	D
LE CLAIRE, IA								
62	Health care & social assistance	7	999	268	57	19	72.8	15.9

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LE MARS, IA								
62	Health care & social assistance	23	10 730	4 985	1 014	266	16.5	.3
621	Ambulatory health care services	20	D	D	D	c	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	9	2 506	589	134	34	37.0	—
62131	Offices of chiropractors	5	D	D	D	a	D	D
621310	Offices of chiropractors	5	D	D	D	a	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
MADRID, IA								
62	Health care & social assistance	3	388	159	33	7	—	—
MANCHESTER, IA								
62	Health care & social assistance	15	D	D	D	b	D	D
621	Ambulatory health care services	13	D	D	D	b	D	D
6212	Offices of dentists	5	2 581	983	215	36	—	—
62121	Offices of dentists	5	2 581	983	215	36	—	—
621210	Offices of dentists	5	2 581	983	215	36	—	—
6213	Offices of other health practitioners	5	D	D	D	a	D	D
MAQUOKETA, IA								
62	Health care & social assistance	22	10 928	5 049	1 037	305	30.6	25.8
621	Ambulatory health care services	17	D	D	D	c	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
6213	Offices of other health practitioners	9	D	D	D	b	D	D
623	Nursing & residential care facilities	4	D	D	D	c	D	D
MARION, IA								
62	Health care & social assistance	35	17 515	7 351	1 661	348	23.2	.5
621	Ambulatory health care services	28	10 556	4 113	866	129	23.5	.9
6211	Offices of physicians	5	3 243	1 832	387	37	9.2	2.8
62111	Offices of physicians	5	3 243	1 832	387	37	9.2	2.8
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	13	2 966	988	195	40	28.5	—
62132	Offices of optometrists	2	D	D	D	b	D	D
621320	Offices of optometrists	2	D	D	D	b	D	D
623	Nursing & residential care facilities	4	6 345	2 956	701	172	21.6	—
6233	Community care facilities for the elderly	1	D	D	D	b	D	D
62331	Community care facilities for the elderly	1	D	D	D	b	D	D
MARSHALLTOWN, IA								
62	Health care & social assistance	48	29 005	14 159	2 953	532	22.5	.8
621	Ambulatory health care services	42	D	D	D	e	D	D
6211	Offices of physicians	14	D	D	D	c	D	D
62111	Offices of physicians	14	D	D	D	c	D	D
621111	Offices of physicians (except mental health specialists)	13	D	D	D	c	D	D
6212	Offices of dentists	15	D	D	D	b	D	D
62121	Offices of dentists	15	D	D	D	b	D	D
621210	Offices of dentists	15	D	D	D	b	D	D
6213	Offices of other health practitioners	13	D	D	D	b	D	D
623	Nursing & residential care facilities	4	7 318	4 125	1 006	245	—	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MASON CITY, IA								
62	Health care & social assistance	62	74 048	46 325	9 019	1 118	6.4	17.2
621	Ambulatory health care services	50	61 808	40 314	7 703	731	6.9	15.9
6211	Offices of physicians	19	D	D	D	f	D	D
62111	Offices of physicians	19	D	D	D	f	D	D
621111	Offices of physicians (except mental health specialists)	17	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	2	D	D	D	a	D	D
6212	Offices of dentists	14	8 652	3 815	523	98	9.4	2.2
62121	Offices of dentists	14	8 652	3 815	523	98	9.4	2.2
621210	Offices of dentists	14	8 652	3 815	523	98	9.4	2.2
6213	Offices of other health practitioners	15	D	D	D	b	D	D
62131	Offices of chiropractors	6	D	D	D	a	D	D
621310	Offices of chiropractors	6	D	D	D	a	D	D
62132	Offices of optometrists	5	D	D	D	b	D	D
621320	Offices of optometrists	5	D	D	D	b	D	D
623	Nursing & residential care facilities	4	D	D	D	e	D	D
6232	Residential mental retardation/health & substance abuse facility	1	D	D	D	c	D	D
62322	Residential mental health & substance abuse facilities	1	D	D	D	c	D	D
623220	Residential mental health & substance abuse facilities	1	D	D	D	c	D	D
MISSOURI VALLEY, IA								
62	Health care & social assistance	9	D	D	D	c	D	D
621	Ambulatory health care services	7	D	D	D	b	D	D
6212	Offices of dentists	2	D	D	D	b	D	D
62121	Offices of dentists	2	D	D	D	b	D	D
621210	Offices of dentists	2	D	D	D	b	D	D
MONTICELLO, IA								
62	Health care & social assistance	13	7 201	2 722	613	186	9.0	4.4
621	Ambulatory health care services	11	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	c	D	D
MOUNT PLEASANT, IA								
62	Health care & social assistance	28	13 796	6 396	1 308	331	31.3	3.5
621	Ambulatory health care services	19	D	D	D	c	D	D
6211	Offices of physicians	7	D	D	D	b	D	D
62111	Offices of physicians	7	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	7	D	D	D	b	D	D
6212	Offices of dentists	7	D	D	D	b	D	D
62121	Offices of dentists	7	D	D	D	b	D	D
621210	Offices of dentists	7	D	D	D	b	D	D
6213	Offices of other health practitioners	5	D	D	D	a	D	D
623	Nursing & residential care facilities	5	D	D	D	c	D	D
MOUNT VERNON, IA								
62	Health care & social assistance	9	3 957	1 711	406	96	3.9	2.6
621	Ambulatory health care services	8	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
MUSCATINE, IA								
62	Health care & social assistance	51	26 075	13 559	2 293	525	19.1	.6
621	Ambulatory health care services	45	D	D	D	e	D	D
6211	Offices of physicians	11	D	D	D	c	D	D
62111	Offices of physicians	11	D	D	D	c	D	D
621111	Offices of physicians (except mental health specialists)	10	D	D	D	c	D	D
6212	Offices of dentists	14	D	D	D	b	D	D
62121	Offices of dentists	14	D	D	D	b	D	D
621210	Offices of dentists	14	D	D	D	b	D	D
6213	Offices of other health practitioners	16	D	D	D	b	D	D
62131	Offices of chiropractors	9	D	D	D	b	D	D
621310	Offices of chiropractors	9	D	D	D	b	D	D
62132	Offices of optometrists	2	D	D	D	b	D	D
621320	Offices of optometrists	2	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
NEVADA, IA								
62	Health care & social assistance	11	5 453	3 035	716	245	14.2	—
621	Ambulatory health care services	9	D	D	D	c	D	D
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
NEW HAMPTON, IA								
62	Health care & social assistance	10	9 948	3 864	886	213	48.9	—
621	Ambulatory health care services	7	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
6212	Offices of dentists	4	2 079	437	107	25	—	—
62121	Offices of dentists	4	2 079	437	107	25	—	—
621210	Offices of dentists	4	2 079	437	107	25	—	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
NEWTON, IA								
62	Health care & social assistance	29	16 909	9 185	1 842	466	32.9	3.6
621	Ambulatory health care services	24	D	D	D	c	D	D
6211	Offices of physicians	8	6 296	3 610	649	108	24.3	8.7
62111	Offices of physicians	8	6 296	3 610	649	108	24.3	8.7
621111	Offices of physicians (except mental health specialists)	7	D	D	D	b	D	D
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	6	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
NORTH LIBERTY, IA								
62	Health care & social assistance	7	1 454	568	147	39	49.8	—
621	Ambulatory health care services	6	D	D	D	a	D	D
NORWALK, IA								
62	Health care & social assistance	8	5 818	2 289	544	152	.6	3.0
623	Nursing & residential care facilities	2	D	D	D	c	D	D
OELWEIN, IA								
62	Health care & social assistance	27	11 194	4 803	1 076	343	8.7	5.8
621	Ambulatory health care services	22	D	D	D	c	D	D
6211	Offices of physicians	3	D	D	D	a	D	D
62111	Offices of physicians	3	D	D	D	a	D	D
6212	Offices of dentists	5	2 242	888	176	37	—	—
62121	Offices of dentists	5	2 242	888	176	37	—	—
621210	Offices of dentists	5	2 242	888	176	37	—	—
6213	Offices of other health practitioners	13	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
ONAWA, IA								
62	Health care & social assistance	10	6 752	3 076	788	169	13.6	.6
621	Ambulatory health care services	9	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	c	D	D
ORANGE CITY, IA								
62	Health care & social assistance	10	3 989	1 849	395	45	14.3	.8
621	Ambulatory health care services	9	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	a	D	D
62111	Offices of physicians	1	D	D	D	a	D	D
6213	Offices of other health practitioners	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
OSAGE, IA								
62	Health care & social assistance	8	5 060	2 310	542	77	11.0	46.5
621	Ambulatory health care services	7	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	a	D	D
62111	Offices of physicians	1	D	D	D	a	D	D
OSCEOLA, IA								
62	Health care & social assistance	12	3 932	1 534	310	46	64.1	—
621	Ambulatory health care services	10	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	a	D	D
62111	Offices of physicians	2	D	D	D	a	D	D
6213	Offices of other health practitioners	6	1 609	595	93	14	95.0	—
OSKALOOSA, IA								
62	Health care & social assistance	27	D	D	D	c	D	D
621	Ambulatory health care services	22	7 773	3 675	665	139	13.5	2.1
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	5	D	D	D	b	D	D
6213	Offices of other health practitioners	9	2 314	506	129	40	14.9	—
623	Nursing & residential care facilities	2	D	D	D	b	D	D
OTTUMWA, IA								
62	Health care & social assistance	61	44 751	22 289	4 787	712	18.1	2.8
621	Ambulatory health care services	54	D	D	D	e	D	D
6211	Offices of physicians	23	D	D	D	c	D	D
62111	Offices of physicians	23	D	D	D	c	D	D
621111	Offices of physicians (except mental health specialists)	21	D	D	D	c	D	D
6212	Offices of dentists	14	D	D	D	b	D	D
62121	Offices of dentists	14	D	D	D	b	D	D
621210	Offices of dentists	14	D	D	D	b	D	D
6213	Offices of other health practitioners	13	D	D	D	b	D	D
6215	Medical & diagnostic laboratories	3	7 979	3 263	803	94	D	—
62151	Medical & diagnostic laboratories	3	7 979	3 263	803	94	D	—
623	Nursing & residential care facilities	4	D	D	D	e	D	D
PELLA, IA								
62	Health care & social assistance	18	4 695	1 622	407	88	24.4	7.8
621	Ambulatory health care services	15	D	D	D	b	D	D
6212	Offices of dentists	8	2 176	648	158	33	28.1	—
62121	Offices of dentists	8	2 176	648	158	33	28.1	—
621210	Offices of dentists	8	2 176	648	158	33	28.1	—
6213	Offices of other health practitioners	3	D	D	D	b	D	D
PERRY, IA								
62	Health care & social assistance	19	7 300	2 876	589	140	41.7	3.6
621	Ambulatory health care services	17	D	D	D	b	D	D
6212	Offices of dentists	4	D	D	D	b	D	D
62121	Offices of dentists	4	D	D	D	b	D	D
621210	Offices of dentists	4	D	D	D	b	D	D
6213	Offices of other health practitioners	10	3 586	1 399	303	56	20.8	—
62133	Offices of mental health practitioners (except physicians)	1	D	D	D	b	D	D
621330	Offices of mental health practitioners (except physicians)	1	D	D	D	b	D	D
PLEASANT HILL, IA								
62	Health care & social assistance	9	1 755	722	169	41	12.4	10.9
621	Ambulatory health care services	5	1 388	590	130	23	7.1	7.1
RED OAK, IA								
62	Health care & social assistance	16	D	D	D	c	D	D
621	Ambulatory health care services	12	8 051	2 208	424	83	37.2	—
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
6213	Offices of other health practitioners	4	2 099	628	144	27	5.2	—
623	Nursing & residential care facilities	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCK RAPIDS, IA								
62	Health care & social assistance	8	4 002	1 727	420	98	13.9	—
621	Ambulatory health care services	7	D	D	D	b	D	D
ROCK VALLEY, IA								
62	Health care & social assistance	7	2 121	1 007	251	48	25.4	—
621	Ambulatory health care services	4	D	D	D	b	D	D
SAC CITY, IA								
62	Health care & social assistance	7	3 919	1 694	418	94	6.6	.5
621	Ambulatory health care services	5	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
SERGEANT BLUFF, IA								
62	Health care & social assistance	7	4 073	1 917	463	110	8.8	—
621	Ambulatory health care services	5	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D
SHELDON, IA *								
62	Health care & social assistance	14	3 986	1 335	278	41	14.9	3.4
621	Ambulatory health care services	13	D	D	D	b	D	D
6213	Offices of other health practitioners	9	2 273	694	154	28	16.4	5.0
62132	Offices of optometrists	6	D	D	D	b	D	D
621320	Offices of optometrists	6	D	D	D	b	D	D
SHELDON, IA (O'BRIEN COUNTY PART) *								
62	Health care & social assistance	14	3 986	1 335	278	41	14.9	3.4
621	Ambulatory health care services	13	D	D	D	b	D	D
6213	Offices of other health practitioners	9	2 273	694	154	28	16.4	5.0
62132	Offices of optometrists	6	D	D	D	b	D	D
621320	Offices of optometrists	6	D	D	D	b	D	D
SHENANDOAH, IA *								
62	Health care & social assistance	15	10 038	3 827	988	187	7.9	7.0
621	Ambulatory health care services	13	D	D	D	b	D	D
6213	Offices of other health practitioners	4	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
SHENANDOAH, IA (PAGE COUNTY PART) *								
62	Health care & social assistance	15	10 038	3 827	988	187	7.9	7.0
621	Ambulatory health care services	13	D	D	D	b	D	D
6213	Offices of other health practitioners	4	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
SIBLEY, IA								
62	Health care & social assistance	10	D	D	D	c	D	D
621	Ambulatory health care services	8	D	D	D	b	D	D
6211	Offices of physicians	3	1 496	423	106	19	100.0	—
62111	Offices of physicians	3	1 496	423	106	19	100.0	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
SIOUX CENTER, IA								
62	Health care & social assistance	20	6 221	2 906	537	114	22.2	1.6
621	Ambulatory health care services	16	6 089	2 857	520	100	21.3	.9
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
6213	Offices of other health practitioners	8	2 056	748	168	33	43.4	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SIOUX CITY, IA								
62	Health care & social assistance	209	181 212	87 342	18 229	1 986	12.5	5.5
621	Ambulatory health care services	187	D	D	D	g	D	D
6211	Offices of physicians	89	114 228	58 689	12 106	903	12.4	6.5
621111	Offices of physicians (except mental health specialists)	89	114 228	58 689	12 106	903	12.4	6.5
6211111	Offices of physicians, mental health specialists	84	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	5	D	D	D	b	D	D
6212	Offices of dentists	35	D	D	D	c	D	D
62121	Offices of dentists	35	D	D	D	c	D	D
621210	Offices of dentists	35	D	D	D	c	D	D
6213	Offices of other health practitioners	41	D	D	D	c	D	D
62131	Offices of chiropractors	19	D	D	D	b	D	D
621310	Offices of chiropractors	19	D	D	D	b	D	D
62132	Offices of optometrists	8	D	D	D	b	D	D
621320	Offices of optometrists	8	D	D	D	b	D	D
62139	Offices of all other health practitioners	5	1 515	519	98	15	59.7	22.2
621391	Offices of podiatrists	5	1 515	519	98	15	59.7	22.2
6214	Outpatient care centers	10	20 741	10 152	2 280	126	.5	3.8
62149	Other outpatient care centers	10	20 741	10 152	2 280	126	.5	3.8
621498	All other outpatient care centers	7	D	D	D	c	D	D
623	Nursing & residential care facilities	5	7 507	4 219	935	281	2.6	—
624	Social assistance	17	D	D	D	c	D	D
6244	Child day care services	13	1 619	822	182	93	20.1	10.8
62441	Child day care services	13	1 619	822	182	93	20.1	10.8
624410	Child day care services	13	1 619	822	182	93	20.1	10.8
SPENCER, IA								
62	Health care & social assistance	31	24 135	11 443	2 383	315	14.8	—
621	Ambulatory health care services	29	D	D	D	c	D	D
6211	Offices of physicians	7	9 205	4 822	981	73	17.3	—
62111	Offices of physicians	7	9 205	4 822	981	73	17.3	—
621111	Offices of physicians (except mental health specialists)	6	D	D	D	b	D	D
6212	Offices of dentists	9	4 648	2 395	469	65	7.3	—
62121	Offices of dentists	9	4 648	2 395	469	65	7.3	—
621210	Offices of dentists	9	4 648	2 395	469	65	7.3	—
6213	Offices of other health practitioners	11	3 889	1 401	305	33	12.3	—
62131	Offices of chiropractors	5	1 464	364	76	13	6.6	—
621310	Offices of chiropractors	5	1 464	364	76	13	6.6	—
62139	Offices of all other health practitioners	3	D	D	D	a	D	D
623	Nursing & residential care facilities	1	D	D	D	c	D	D
SPIRIT LAKE, IA								
62	Health care & social assistance	22	12 990	6 541	1 442	234	5.8	5.6
621	Ambulatory health care services	17	D	D	D	c	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
6213	Offices of other health practitioners	8	3 126	1 227	274	28	7.0	—
623	Nursing & residential care facilities	2	D	D	D	b	D	D
STORM LAKE, IA								
62	Health care & social assistance	22	13 790	6 571	1 566	300	5.3	—
621	Ambulatory health care services	21	D	D	D	c	D	D
6211	Offices of physicians	4	D	D	D	c	D	D
62111	Offices of physicians	4	D	D	D	c	D	D
621111	Offices of physicians (except mental health specialists)	4	D	D	D	c	D	D
6212	Offices of dentists	8	D	D	D	b	D	D
62121	Offices of dentists	8	D	D	D	b	D	D
621210	Offices of dentists	8	D	D	D	b	D	D
6213	Offices of other health practitioners	8	D	D	D	b	D	D
STORY CITY, IA								
62	Health care & social assistance	5	1 095	696	173	28	—	—
TAMA, IA								
62	Health care & social assistance	5	D	D	D	b	D	D
TIPTON, IA								
62	Health care & social assistance	11	2 481	1 090	268	46	21.9	—
621	Ambulatory health care services	9	D	D	D	b	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
URBANDALE, IA *								
62	Health care & social assistance	52	38 506	16 110	3 738	719	13.2	33.5
621	Ambulatory health care services	40	26 291	10 876	2 498	337	6.8	22.1
6211	Offices of physicians	9	4 986	2 284	460	45	13.1	23.4
62111	Offices of physicians	9	4 986	2 284	460	45	13.1	23.4
621111	Offices of physicians (except mental health specialists)	9	4 986	2 284	460	45	13.1	23.4
6212	Offices of dentists	9	3 211	1 248	274	48	9.5	—
62121	Offices of dentists	9	3 211	1 248	274	48	9.5	—
621210	Offices of dentists	9	3 211	1 248	274	48	9.5	—
6213	Offices of other health practitioners	11	7 576	3 815	759	112	7.6	3.7
62134	Offices of physical, occup, & speech therapists & audiologists	5	6 568	3 451	669	93	2.4	—
621340	Offices of physical, occup, & speech therapists & audiologists	5	6 568	3 451	669	93	2.4	—
6213402	Physical & occupational therapists	3	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
624	Social assistance	9	D	D	D	c	D	D
6244	Child day care services	7	D	D	D	c	D	D
62441	Child day care services	7	D	D	D	c	D	D
624410	Child day care services	7	D	D	D	c	D	D
URBANDALE, IA (POLK COUNTY PART) *								
62	Health care & social assistance	52	38 506	16 110	3 738	719	13.2	33.5
621	Ambulatory health care services	40	26 291	10 876	2 498	337	6.8	22.1
6211	Offices of physicians	9	4 986	2 284	460	45	13.1	23.4
62111	Offices of physicians	9	4 986	2 284	460	45	13.1	23.4
621111	Offices of physicians (except mental health specialists)	9	4 986	2 284	460	45	13.1	23.4
6212	Offices of dentists	9	3 211	1 248	274	48	9.5	—
62121	Offices of dentists	9	3 211	1 248	274	48	9.5	—
621210	Offices of dentists	9	3 211	1 248	274	48	9.5	—
6213	Offices of other health practitioners	11	7 576	3 815	759	112	7.6	3.7
62134	Offices of physical, occup, & speech therapists & audiologists	5	6 568	3 451	669	93	2.4	—
621340	Offices of physical, occup, & speech therapists & audiologists	5	6 568	3 451	669	93	2.4	—
6213402	Physical & occupational therapists	3	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
624	Social assistance	9	D	D	D	c	D	D
6244	Child day care services	7	D	D	D	c	D	D
62441	Child day care services	7	D	D	D	c	D	D
624410	Child day care services	7	D	D	D	c	D	D
VINTON, IA								
62	Health care & social assistance	12	3 040	954	182	40	22.0	.5
621	Ambulatory health care services	11	D	D	D	b	D	D
6213	Offices of other health practitioners	5	D	D	D	a	D	D
WASHINGTON, IA								
62	Health care & social assistance	24	11 050	5 053	1 197	299	31.9	—
621	Ambulatory health care services	18	6 993	2 747	637	152	48.5	—
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
6213	Offices of other health practitioners	7	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
WATERLOO, IA								
62	Health care & social assistance	156	131 175	64 654	14 210	1 494	11.6	4.3
621	Ambulatory health care services	132	119 035	58 688	12 691	975	12.0	3.9
6211	Offices of physicians	73	73 466	43 537	9 282	589	12.4	4.5
62111	Offices of physicians	73	73 466	43 537	9 282	589	12.4	4.5
621111	Offices of physicians (except mental health specialists)	71	D	D	D	f	D	D
621112	Offices of physicians, mental health specialists	2	D	D	D	b	D	D
6212	Offices of dentists	35	15 434	6 281	1 216	207	23.1	1.5
62121	Offices of dentists	35	15 434	6 281	1 216	207	23.1	1.5
621210	Offices of dentists	35	15 434	6 281	1 216	207	23.1	1.5
6213	Offices of other health practitioners	17	D	D	D	b	D	D
62131	Offices of chiropractors	5	1 845	525	138	26	24.7	—
621310	Offices of chiropractors	5	1 845	525	138	26	24.7	—
62132	Offices of optometrists	5	D	D	D	b	D	D
621320	Offices of optometrists	5	D	D	D	b	D	D
62139	Offices of all other health practitioners	3	D	D	D	b	D	D
621391	Offices of podiatrists	3	D	D	D	b	D	D
6214	Outpatient care centers	2	D	D	D	b	D	D
62149	Other outpatient care centers	2	D	D	D	b	D	D
621493	Freestanding ambulatory surgical & emergency centers	2	D	D	D	b	D	D
623	Nursing & residential care facilities	5	D	D	D	e	D	D
624	Social assistance	19	D	D	D	c	D	D
6244	Child day care services	14	D	D	D	c	D	D
62441	Child day care services	14	D	D	D	c	D	D
624410	Child day care services	14	D	D	D	c	D	D
WAUKEE, IA								
62	Health care & social assistance	9	1 349	779	136	38	41.1	.8
WAUKON, IA								
62	Health care & social assistance	8	4 114	1 602	389	95	3.8	3.5
621	Ambulatory health care services	6	D	D	D	b	D	D
6212	Offices of dentists	2	D	D	D	b	D	D
62121	Offices of dentists	2	D	D	D	b	D	D
621210	Offices of dentists	2	D	D	D	b	D	D
WAVERLY, IA								
62	Health care & social assistance	20	10 524	4 505	995	151	24.4	1.2
621	Ambulatory health care services	20	10 524	4 505	995	151	24.4	1.2
6211	Offices of physicians	4	D	D	D	b	D	D
62111	Offices of physicians	4	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	3	D	D	D	b	D	D
6212	Offices of dentists	5	D	D	D	b	D	D
62121	Offices of dentists	5	D	D	D	b	D	D
621210	Offices of dentists	5	D	D	D	b	D	D
6213	Offices of other health practitioners	11	4 264	1 506	272	68	44.6	—
62132	Offices of optometrists	4	D	D	D	a	D	D
621320	Offices of optometrists	4	D	D	D	a	D	D
WEBSTER CITY, IA								
62	Health care & social assistance	22	13 744	6 850	1 145	264	27.9	1.7
621	Ambulatory health care services	20	D	D	D	c	D	D
6211	Offices of physicians	9	D	D	D	b	D	D
62111	Offices of physicians	9	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	9	D	D	D	b	D	D
6213	Offices of other health practitioners	5	D	D	D	a	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
WEST BURLINGTON, IA								
62	Health care & social assistance	9	4 497	2 426	609	91	10.1	7.0
621	Ambulatory health care services	9	4 497	2 426	609	91	10.1	7.0
6211	Offices of physicians	6	D	D	D	b	D	D
62111	Offices of physicians	6	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
WEST DES MOINES, IA *								
62	Health care & social assistance	158	121 289	63 656	13 230	2 146	20.4	3.4
621	Ambulatory health care services	139	100 523	53 451	10 600	1 436	18.1	3.6
6211	Offices of physicians	46	50 248	29 856	5 463	424	9.7	3.8
62111	Offices of physicians	46	50 248	29 856	5 463	424	9.7	3.8
621111	Offices of physicians (except mental health specialists)	42	D	D	D	e	D	D
6212	Offices of dentists	35	22 821	10 046	2 029	314	15.9	—
62121	Offices of dentists	35	22 821	10 046	2 029	314	15.9	—
621210	Offices of dentists	35	22 821	10 046	2 029	314	15.9	—
6213	Offices of other health practitioners	33	10 264	4 443	1 077	206	38.7	4.7
62131	Offices of chiropractors	12	2 294	289	60	20	74.8	16.4
621310	Offices of chiropractors	12	2 294	289	60	20	74.8	16.4
62133	Offices of mental health practitioners (except physicians)	9	1 715	720	163	36	100.0	—
621330	Offices of mental health practitioners (except physicians)	9	1 715	720	163	36	100.0	—
62134	Offices of physical, occup. & speech therapists & audiologists	4	4 575	2 712	679	115	5.5	—
621340	Offices of physical, occup. & speech therapists & audiologists	4	4 575	2 712	679	115	5.5	—
6213401	Speech therapists & audiologists	2	D	D	D	b	D	D
6216	Home health care services	11	8 925	5 669	1 252	355	56.3	1.5
62161	Home health care services	11	8 925	5 669	1 252	355	56.3	1.5
621610	Home health care services	11	8 925	5 669	1 252	355	56.3	1.5
623	Nursing & residential care facilities	3	14 888	7 464	2 001	459	D	—
624	Social assistance	16	5 878	2 741	629	251	21.7	8.2
6244	Child day care services	9	4 696	2 251	513	236	9.3	10.2
62441	Child day care services	9	4 696	2 251	513	236	9.3	10.2
624410	Child day care services	9	4 696	2 251	513	236	9.3	10.2
WEST DES MOINES, IA (DALLAS COUNTY PART) *								
62	Health care & social assistance	4	D	D	D	c	D	D
621	Ambulatory health care services	3	D	D	D	c	D	D
6211	Offices of physicians	2	D	D	D	c	D	D
62111	Offices of physicians	2	D	D	D	c	D	D
621111	Offices of physicians (except mental health specialists)	2	D	D	D	c	D	D
WEST DES MOINES, IA (POLK COUNTY PART) *								
62	Health care & social assistance	154	D	D	D	g	D	D
621	Ambulatory health care services	136	D	D	D	g	D	D
6211	Offices of physicians	44	D	D	D	e	D	D
62111	Offices of physicians	44	D	D	D	e	D	D
621111	Offices of physicians (except mental health specialists)	40	D	D	D	e	D	D
6212	Offices of dentists	34	D	D	D	e	D	D
62121	Offices of dentists	34	D	D	D	e	D	D
621210	Offices of dentists	34	D	D	D	e	D	D
6213	Offices of other health practitioners	33	10 264	4 443	1 077	206	38.7	4.7
62131	Offices of chiropractors	12	2 294	289	60	20	74.8	16.4
621310	Offices of chiropractors	12	2 294	289	60	20	74.8	16.4
62133	Offices of mental health practitioners (except physicians)	9	1 715	720	163	36	100.0	—
621330	Offices of mental health practitioners (except physicians)	9	1 715	720	163	36	100.0	—
62134	Offices of physical, occup. & speech therapists & audiologists	4	4 575	2 712	679	115	5.5	—
621340	Offices of physical, occup. & speech therapists & audiologists	4	4 575	2 712	679	115	5.5	—
6213401	Speech therapists & audiologists	2	D	D	D	b	D	D
6216	Home health care services	11	8 925	5 669	1 252	355	56.3	1.5
62161	Home health care services	11	8 925	5 669	1 252	355	56.3	1.5
621610	Home health care services	11	8 925	5 669	1 252	355	56.3	1.5
623	Nursing & residential care facilities	3	14 888	7 464	2 001	459	D	—
624	Social assistance	15	D	D	D	c	D	D
6244	Child day care services	9	4 696	2 251	513	236	9.3	10.2
62441	Child day care services	9	4 696	2 251	513	236	9.3	10.2
624410	Child day care services	9	4 696	2 251	513	236	9.3	10.2
WEST LIBERTY, IA								
62	Health care & social assistance	5	1 190	605	148	32	45.6	1.5
621	Ambulatory health care services	4	D	D	D	b	D	D
WEST UNION, IA								
62	Health care & social assistance	5	2 331	1 365	350	45	—	—
621	Ambulatory health care services	5	2 331	1 365	350	45	—	—
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
WILTON, IA *								
62	Health care & social assistance	4	1 458	630	153	49	—	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WILTON, IA (MUSCATINE COUNTY PART) *								
62	Health care & social assistance	4	1 458	630	153	49	—	—
WINDSOR HEIGHTS, IA								
62	Health care & social assistance	21	10 725	6 093	1 514	349	13.2	—
621	Ambulatory health care services	17	9 996	5 639	1 420	301	12.9	—
6212	Offices of dentists	8	6 956	3 792	916	72	10.4	—
62121	Offices of dentists	8	6 956	3 792	916	72	10.4	—
621210	Offices of dentists	8	6 956	3 792	916	72	10.4	—
6213	Offices of other health practitioners	4	1 185	587	150	30	15.2	—
WINTERSET, IA								
62	Health care & social assistance	13	7 255	3 815	872	246	7.3	44.8
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
6232	Residential mental retardation/health & substance abuse facility	2	D	D	D	c	D	D
62321	Residential mental retardation facilities	2	D	D	D	c	D	D
623210	Residential mental retardation facilities	2	D	D	D	c	D	D
BALANCE OF ADAIR COUNTY, IA								
62	Health care & social assistance	14	5 615	2 876	583	208	63.3	—
621	Ambulatory health care services	6	1 474	636	78	18	42.9	—
623	Nursing & residential care facilities	3	4 086	2 219	502	187	D	—
BALANCE OF ADAMS COUNTY, IA								
62	Health care & social assistance	7	1 922	1 024	276	92	32.9	25.5
621	Ambulatory health care services	5	D	D	D	b	D	D
BALANCE OF ALLAMAKEE COUNTY, IA								
62	Health care & social assistance	14	2 599	1 216	272	64	36.8	7.2
621	Ambulatory health care services	10	2 553	1 187	264	57	35.9	7.0
BALANCE OF APPANOOSE COUNTY, IA								
62	Health care & social assistance	3	D	D	D	a	D	D
621	Ambulatory health care services	2	D	D	D	a	D	D
6211	Offices of physicians	2	D	D	D	a	D	D
62111	Offices of physicians	2	D	D	D	a	D	D
BALANCE OF AUDUBON COUNTY, IA								
62	Health care & social assistance	3	D	D	D	b	D	D
BALANCE OF BENTON COUNTY, IA								
62	Health care & social assistance	7	D	D	D	b	D	D
BALANCE OF BLACK HAWK COUNTY, IA								
62	Health care & social assistance	7	2 002	809	216	47	33.3	2.9
621	Ambulatory health care services	5	D	D	D	b	D	D
BALANCE OF BOONE COUNTY, IA								
62	Health care & social assistance	7	2 754	1 153	294	86	58.3	—
621	Ambulatory health care services	5	D	D	D	b	D	D
BALANCE OF BREMER COUNTY, IA								
62	Health care & social assistance	21	5 540	2 520	573	182	29.7	.2
621	Ambulatory health care services	15	D	D	D	b	D	D
BALANCE OF BUCHANAN COUNTY, IA								
62	Health care & social assistance	4	869	195	43	11	48.9	51.1

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							From administrative records ¹	Estimated ²
BALANCE OF BUENA VISTA COUNTY, IA								
62	Health care & social assistance	6	2 696	1 425	355	97	43.5	36.7
BALANCE OF BUTLER COUNTY, IA								
62	Health care & social assistance	19	9 083	4 482	1 111	317	35.2	.7
621	Ambulatory health care services	14	2 627	1 140	318	68	41.5	2.4
623	Nursing & residential care facilities	5	6 456	3 342	793	249	32.6	—
BALANCE OF CALHOUN COUNTY, IA								
62	Health care & social assistance	16	8 642	4 174	1 029	272	14.8	—
621	Ambulatory health care services	10	3 585	1 623	385	68	3.5	—
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
623	Nursing & residential care facilities	3	4 978	2 515	634	196	D	—
BALANCE OF CARROLL COUNTY, IA								
62	Health care & social assistance	10	2 116	902	202	41	25.5	5.0
621	Ambulatory health care services	8	D	D	D	b	D	D
BALANCE OF CASS COUNTY, IA								
62	Health care & social assistance	4	3 283	1 485	393	128	17.1	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF CEDAR COUNTY, IA								
62	Health care & social assistance	20	2 589	866	197	68	31.1	16.7
621	Ambulatory health care services	17	D	D	D	b	D	D
BALANCE OF CERRO GORDO COUNTY, IA								
62	Health care & social assistance	3	D	D	D	b	D	D
BALANCE OF CHEROKEE COUNTY, IA								
62	Health care & social assistance	4	D	D	D	b	D	D
BALANCE OF CHICKASAW COUNTY, IA								
62	Health care & social assistance	7	1 629	643	168	136	98.5	1.5
BALANCE OF CLAYTON COUNTY, IA								
62	Health care & social assistance	25	9 128	4 318	1 004	195	14.7	3.5
621	Ambulatory health care services	21	D	D	D	c	D	D
6211	Offices of physicians	6	3 534	2 239	469	59	6.0	6.1
62111	Offices of physicians	6	3 534	2 239	469	59	6.0	6.1
6212	Offices of dentists	7	1 854	529	129	28	30.2	—
62121	Offices of dentists	7	1 854	529	129	28	30.2	—
621210	Offices of dentists	7	1 854	529	129	28	30.2	—
6213	Offices of other health practitioners	8	D	D	D	b	D	D
BALANCE OF CLINTON COUNTY, IA								
62	Health care & social assistance	5	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, IA								
62	Health care & social assistance	4	D	D	D	b	D	D
BALANCE OF DALLAS COUNTY, IA								
62	Health care & social assistance	18	D	D	D	e	D	D
621	Ambulatory health care services	9	D	D	D	b	D	D
6211	Offices of physicians	6	D	D	D	b	D	D
62111	Offices of physicians	6	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
6239	Other residential care facilities	1	D	D	D	b	D	D
62399	Other residential care facilities	1	D	D	D	b	D	D
623990	Other residential care facilities	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF DECATUR COUNTY, IA								
62	Health care & social assistance	10	4 855	2 042	479	136	29.1	.9
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF DELAWARE COUNTY, IA								
62	Health care & social assistance	5	D	D	D	b	D	D
621	Ambulatory health care services	2	D	D	D	a	D	D
BALANCE OF DES MOINES COUNTY, IA								
62	Health care & social assistance	12	4 394	1 972	448	176	28.3	-
621	Ambulatory health care services	6	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
BALANCE OF DICKINSON COUNTY, IA								
62	Health care & social assistance	15	4 531	2 041	476	139	25.5	2.5
621	Ambulatory health care services	10	D	D	D	b	D	D
BALANCE OF DUBUQUE COUNTY, IA								
62	Health care & social assistance	11	3 587	1 782	449	160	21.7	.9
621	Ambulatory health care services	7	D	D	D	b	D	D
BALANCE OF EMMET COUNTY, IA								
62	Health care & social assistance	7	6 938	3 325	756	202	5.5	.1
623	Nursing & residential care facilities	2	D	D	D	c	D	D
6239	Other residential care facilities	1	D	D	D	c	D	D
62399	Other residential care facilities	1	D	D	D	c	D	D
623990	Other residential care facilities	1	D	D	D	c	D	D
BALANCE OF FAYETTE COUNTY, IA								
62	Health care & social assistance	12	4 289	2 013	470	146	53.6	1.9
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF FLOYD COUNTY, IA								
62	Health care & social assistance	7	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, IA								
62	Health care & social assistance	2	D	D	D	a	D	D
BALANCE OF FREMONT COUNTY, IA								
62	Health care & social assistance	13	9 477	5 193	1 147	267	28.2	.3
621	Ambulatory health care services	5	D	D	D	b	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	3	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
BALANCE OF GREENE COUNTY, IA								
62	Health care & social assistance	1	D	D	D	a	D	D
BALANCE OF GRUNDY COUNTY, IA								
62	Health care & social assistance	8	4 290	2 069	501	153	57.0	.6
623	Nursing & residential care facilities	3	3 805	1 922	461	140	D	-
BALANCE OF GUTHRIE COUNTY, IA								
62	Health care & social assistance	17	2 580	631	117	36	51.3	3.5
621	Ambulatory health care services	14	2 477	620	114	33	50.9	2.1

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							From administrative records ¹	Estimated ²
BALANCE OF HAMILTON COUNTY, IA								
62	Health care & social assistance	8	1 094	487	109	28	37.1	40.7
BALANCE OF HANCOCK COUNTY, IA								
62	Health care & social assistance	7	4 803	2 124	517	154	41.8	—
621	Ambulatory health care services	5	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF HARDIN COUNTY, IA								
62	Health care & social assistance	9	1 432	942	153	34	6.1	1.9
621	Ambulatory health care services	5	D	D	D	b	D	D
BALANCE OF HARRISON COUNTY, IA								
62	Health care & social assistance	5	D	D	D	c	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF HENRY COUNTY, IA								
62	Health care & social assistance	10	4 188	1 709	407	156	67.8	1.1
621	Ambulatory health care services	6	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF HOWARD COUNTY, IA								
62	Health care & social assistance	3	D	D	D	b	D	D
BALANCE OF HUMBOLDT COUNTY, IA								
62	Health care & social assistance	2	D	D	D	a	D	D
BALANCE OF IDA COUNTY, IA								
62	Health care & social assistance	15	6 952	3 042	696	192	27.5	—
621	Ambulatory health care services	13	D	D	D	b	D	D
6211	Offices of physicians	6	1 546	867	197	41	58.7	—
62111	Offices of physicians	6	1 546	867	197	41	58.7	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF IOWA COUNTY, IA								
62	Health care & social assistance	22	8 380	4 087	929	244	73.1	—
621	Ambulatory health care services	16	3 514	1 319	283	51	37.8	—
6211	Offices of physicians	5	1 694	937	208	27	46.5	—
62111	Offices of physicians	5	1 694	937	208	27	46.5	—
623	Nursing & residential care facilities	3	4 740	2 711	636	184	100.0	—
BALANCE OF JACKSON COUNTY, IA								
62	Health care & social assistance	12	3 448	1 669	365	119	62.7	—
621	Ambulatory health care services	6	D	D	D	b	D	D
BALANCE OF JASPER COUNTY, IA								
62	Health care & social assistance	13	5 610	3 256	797	198	39.7	—
621	Ambulatory health care services	6	D	D	D	b	D	D
6211	Offices of physicians	4	1 867	1 076	267	33	—	—
62111	Offices of physicians	4	1 867	1 076	267	33	—	—
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF JEFFERSON COUNTY, IA								
62	Health care & social assistance	3	D	D	D	b	D	D
621	Ambulatory health care services	1	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF JOHNSON COUNTY, IA								
62	Health care & social assistance	21	8 874	4 740	1 000	282	35.8	3.4
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	4	D	D	D	c	D	D
BALANCE OF JONES COUNTY, IA								
62	Health care & social assistance	2	D	D	D	b	D	D
621	Ambulatory health care services	2	D	D	D	b	D	D
6211	Offices of physicians	1	D	D	D	b	D	D
62111	Offices of physicians	1	D	D	D	b	D	D
BALANCE OF KEOKUK COUNTY, IA								
62	Health care & social assistance	12	5 465	2 650	622	201	9.0	.4
623	Nursing & residential care facilities	3	4 287	2 225	553	166	—	—
BALANCE OF KOSSUTH COUNTY, IA								
62	Health care & social assistance	6	1 322	556	133	44	13.8	76.1
BALANCE OF LEE COUNTY, IA								
62	Health care & social assistance	18	9 284	4 918	1 055	354	27.4	5.0
621	Ambulatory health care services	9	D	D	D	c	D	D
623	Nursing & residential care facilities	4	D	D	D	c	D	D
BALANCE OF LINN COUNTY, IA								
62	Health care & social assistance	14	5 458	3 381	492	74	25.2	5.4
621	Ambulatory health care services	11	D	D	D	b	D	D
6211	Offices of physicians	5	D	D	D	b	D	D
62111	Offices of physicians	5	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	5	D	D	D	b	D	D
BALANCE OF LOUISA COUNTY, IA								
62	Health care & social assistance	10	5 592	2 737	641	193	51.6	—
621	Ambulatory health care services	7	1 496	635	165	38	6.7	—
623	Nursing & residential care facilities	3	4 096	2 102	476	155	D	—
BALANCE OF LUCAS COUNTY, IA								
62	Health care & social assistance	3	D	D	D	a	D	D
BALANCE OF LYON COUNTY, IA								
62	Health care & social assistance	8	597	120	26	15	42.7	23.5
BALANCE OF MADISON COUNTY, IA								
62	Health care & social assistance	4	1 103	587	131	59	14.7	59.9
BALANCE OF MAHASKA COUNTY, IA								
62	Health care & social assistance	1	D	D	D	a	D	D
BALANCE OF MARION COUNTY, IA								
62	Health care & social assistance	6	1 601	657	185	54	14.7	—
BALANCE OF MARSHALL COUNTY, IA								
62	Health care & social assistance	12	6 895	3 236	756	80	29.1	.8
621	Ambulatory health care services	10	D	D	D	b	D	D
6211	Offices of physicians	8	D	D	D	b	D	D
62111	Offices of physicians	8	D	D	D	b	D	D
621111	Offices of physicians (except mental health specialists)	8	D	D	D	b	D	D
BALANCE OF MILLS COUNTY, IA								
62	Health care & social assistance	4	1 989	1 125	269	97	75.4	—

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							From administrative records ¹	Estimated ²
BALANCE OF MITCHELL COUNTY, IA								
62	Health care & social assistance	7	976	244	57	20	19.0	—
BALANCE OF MONONA COUNTY, IA								
62	Health care & social assistance	7	7 137	4 289	937	279	2.9	2.4
621	Ambulatory health care services	4	D	D	D	b	D	D
6211	Offices of physicians	2	D	D	D	b	D	D
62111	Offices of physicians	2	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF MONROE COUNTY, IA								
62	Health care & social assistance	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, IA								
62	Health care & social assistance	2	D	D	D	b	D	D
BALANCE OF O'BRIEN COUNTY, IA								
62	Health care & social assistance	19	7 168	3 499	703	234	19.0	12.4
621	Ambulatory health care services	13	D	D	D	b	D	D
623	Nursing & residential care facilities	5	D	D	D	c	D	D
BALANCE OF OSCEOLA COUNTY, IA								
62	Health care & social assistance	1	D	D	D	a	D	D
BALANCE OF PALO ALTO COUNTY, IA								
62	Health care & social assistance	9	4 082	2 184	487	125	27.5	.2
621	Ambulatory health care services	6	D	D	D	b	D	D
BALANCE OF PLYMOUTH COUNTY, IA								
62	Health care & social assistance	12	4 916	2 548	582	170	8.8	2.1
621	Ambulatory health care services	10	D	D	D	b	D	D
6211	Offices of physicians	3	D	D	D	b	D	D
62111	Offices of physicians	3	D	D	D	b	D	D
BALANCE OF POCAHONTAS COUNTY, IA								
62	Health care & social assistance	17	6 090	2 917	655	190	58.9	1.2
621	Ambulatory health care services	13	3 772	1 545	322	69	34.0	1.5
6213	Offices of other health practitioners	5	D	D	D	a	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
BALANCE OF POLK COUNTY, IA								
62	Health care & social assistance	17	D	D	D	c	D	D
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF POTTAWATTAMIE COUNTY, IA								
62	Health care & social assistance	8	D	D	D	b	D	D
BALANCE OF POWESHIEK COUNTY, IA								
62	Health care & social assistance	6	2 499	1 051	253	90	93.6	6.4
BALANCE OF RINGGOLD COUNTY, IA								
62	Health care & social assistance	7	4 397	1 826	432	149	42.2	.2
623	Nursing & residential care facilities	4	3 896	1 711	404	140	34.8	.2
BALANCE OF SAC COUNTY, IA								
62	Health care & social assistance	7	2 648	1 267	306	84	65.6	—
621	Ambulatory health care services	6	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SCOTT COUNTY, IA								
62	Health care & social assistance	17	3 612	1 473	325	115	61.5	16.1
621	Ambulatory health care services	14	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, IA								
62	Health care & social assistance	8	D	D	D	c	D	D
623	Nursing & residential care facilities	4	3 620	1 950	565	136	40.3	—
BALANCE OF SIOUX COUNTY, IA								
62	Health care & social assistance	13	4 365	1 665	417	149	39.6	10.1
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	2	D	D	D	c	D	D
BALANCE OF STORY COUNTY, IA								
62	Health care & social assistance	13	4 509	2 353	511	130	12.9	.6
621	Ambulatory health care services	7	D	D	D	b	D	D
6213	Offices of other health practitioners	2	D	D	D	a	D	D
BALANCE OF TAMA COUNTY, IA								
62	Health care & social assistance	13	D	D	D	c	D	D
621	Ambulatory health care services	8	D	D	D	b	D	D
623	Nursing & residential care facilities	3	D	D	D	c	D	D
BALANCE OF TAYLOR COUNTY, IA								
62	Health care & social assistance	7	2 592	1 175	283	107	2.7	1.4
BALANCE OF UNION COUNTY, IA								
62	Health care & social assistance	1	D	D	D	b	D	D
BALANCE OF VAN BUREN COUNTY, IA								
62	Health care & social assistance	5	538	112	20	9	81.6	7.2
BALANCE OF WAPELLO COUNTY, IA								
62	Health care & social assistance	5	1 183	637	116	11	25.8	.7
621	Ambulatory health care services	4	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, IA								
62	Health care & social assistance	3	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, IA								
62	Health care & social assistance	15	5 562	2 747	687	187	8.5	1.1
621	Ambulatory health care services	7	1 219	648	171	28	29.9	2.8
623	Nursing & residential care facilities	3	D	D	D	c	D	D
BALANCE OF WAYNE COUNTY, IA								
62	Health care & social assistance	7	2 875	1 288	294	82	50.9	—
621	Ambulatory health care services	4	D	D	D	b	D	D
BALANCE OF WEBSTER COUNTY, IA								
62	Health care & social assistance	6	4 111	1 871	493	135	1.2	14.3
623	Nursing & residential care facilities	3	3 892	1 832	485	129	—	14.5
BALANCE OF WINNEBAGO COUNTY, IA								
62	Health care & social assistance	10	4 424	2 309	520	144	5.6	—
621	Ambulatory health care services	9	D	D	D	b	D	D
623	Nursing & residential care facilities	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WINNESHIEK COUNTY, IA								
62	Health care & social assistance	8	1 107	590	135	47	41.0	9.1
621	Ambulatory health care services	8	1 107	590	135	47	41.0	9.1
BALANCE OF WOODBURY COUNTY, IA								
62	Health care & social assistance	7	795	315	68	15	13.7	.3
BALANCE OF WORTH COUNTY, IA								
62	Health care & social assistance	6	1 441	924	206	31	11.2	.8
621	Ambulatory health care services	6	1 441	924	206	31	11.2	.8
BALANCE OF WRIGHT COUNTY, IA								
62	Health care & social assistance	1	D	D	D	b	D	D

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.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. 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.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses 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; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. 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.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

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 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, 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 receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. 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.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

62 HEALTH CARE AND SOCIAL ASSISTANCE

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

621 Ambulatory Health Care Services

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

6211 Offices of Physicians

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

62111 Offices of Physicians

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621111 Offices of Physicians (Except Mental Health Specialists)

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

621112 Offices of Physicians, Mental Health Specialists

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

621121 Offices of Doctors of Medicine, Mental Health Specialists

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

621122 Offices of Doctors of Osteopathy, Mental Health Specialists

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

6212 Offices of Dentists

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

62121 Offices of Dentists

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

621210 Offices of Dentists

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

6213 Offices of Other Health Practitioners

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

62131 Offices of Chiropractors

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621310 Offices of Chiropractors

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors

62132 Offices of Optometrists

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

621320 Offices of Optometrists

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

62133 Offices of Mental Health Practitioners (Except Physicians)

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621330 Offices of Mental Health Practitioners (Except Physicians)

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners
(Except Physicians)

62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and Audiologists

8049 (pt) Offices of Physical and Occupational Therapists

6213401 Speech Therapists and Audiologists

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

6213402 Physical and Occupational Therapists

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

62139 Offices of All Other Health Practitioners

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621391 Offices of Podiatrists

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

621399 Offices of All Other Miscellaneous Health Practitioners

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

6214 Outpatient Care Centers

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

62141 Family Planning Centers

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

621410 Family Planning Centers

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

6214101 Childbirth Preparation Classes

Establishments primarily engaged in providing childbirth preparation classes.

6214102 Family Planning Centers (Except Childbirth Preparation)

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

62142 Outpatient Mental Health and Substance Abuse Centers

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

621420 Outpatient Mental Health and Substance Abuse Centers

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

62149 Other Outpatient Care Centers

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

621491 HMO Medical Centers

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

621492 Kidney Dialysis Centers

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

621493 Freestanding Ambulatory Surgical and Emergency Centers

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

621498 All Other Outpatient Care Centers

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

6215 Medical and Diagnostic Laboratories

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

62151 Medical and Diagnostic Laboratories

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

621511 Medical Laboratories

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

621512 Diagnostic Imaging Centers

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

6216 Home Health Care Services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

62161 Home Health Care Services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

621610 Home Health Care Services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

6219 Other Ambulatory Health Care Services

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

62191 Ambulance Services

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

621910 Ambulance Services

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

6219101 Air Ambulance Services

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

6219109 Ambulance or Rescue Service (Except by Air)

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

62199 All Other Ambulatory Health Care Services

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

621991 Blood and Organ Banks

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

621999 All Other Miscellaneous Ambulatory Health Care Services

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services

622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211021 Children's Hospitals (Except Government)

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

6222 Psychiatric and Substance Abuse Hospitals

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

62221 Psychiatric and Substance Abuse Hospitals

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

622210 Psychiatric and Substance Abuse Hospitals

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

8063 Psychiatric Hospitals

8069 (pt) Substance Abuse Hospitals (Except Government)

8069 (pt) Substance Abuse Hospitals, (Government)

6222101 Psychiatric and Substance Abuse Hospitals, Government

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

62221011 Substance Abuse Hospitals, Government

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

62221012 Psychiatric Hospitals, Government

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

6222102 Psychiatric and Substance Abuse Hospitals (Except Government)

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

62221021 Substance Abuse Hospitals (Except Government)

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

62221022 Psychiatric Hospitals (Except Government)

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

623 Nursing and Residential Care Facilities

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

6231 Nursing Care Facilities

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

62311 Nursing Care Facilities

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

623110 Nursing Care Facilities

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

62321 Residential Mental Retardation Facilities

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

623210 Residential Mental Retardation Facilities

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

62322 Residential Mental Health and Substance Abuse Facilities

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

623220 Residential Mental Health and Substance Abuse Facilities

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to

the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

6233 Community Care Facilities for the Elderly

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

62331 Community Care Facilities for the Elderly

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

623311 Continuing Care Retirement Communities

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

623312 Homes for the Elderly

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

6239 Other Residential Care Facilities

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

62399 Other Residential Care Facilities

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

623990 Other Residential Care Facilities

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

624 Social Assistance

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

6241 Individual and Family Services

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

62411 Child and Youth Services

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

624110 Child and Youth Services

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

6241102 Scouting and Related Youth Development Organizations

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

62412 Services for the Elderly and Persons With Disabilities

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

624120 Services for the Elderly and Persons With Disabilities

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

62419 Other Individual and Family Services

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

624190 Other Individual and Family Services

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

6242 Community Food and Housing, and Emergency and Other Relief Services

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

62421 Community Food Services

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

624210 Community Food Services

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

62422 Community Housing Services

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

624221 Temporary Shelters

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

624229 Other Community Housing Services

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

62423 Emergency and Other Relief Services

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

624230 Emergency and Other Relief Services

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

6243 Vocational Rehabilitation Services

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

62431 Vocational Rehabilitation Services

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

624310 Vocational Rehabilitation Services

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

6244 Child Day Care Services

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

62441 Child Day Care Services

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

624410 Child Day Care Services

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

6244101 Child Day Care Services (Except Babysitting Services)

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

6244102 Babysitting Services

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, 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, 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.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. 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 with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe 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 small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. 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 nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. 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 released as part of the “Core Business Statistics Series.”

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - a. Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments 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 classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. 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.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

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

Appendix D. Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties.

West Des Moines is in Dallas and Polk Counties.

Wilton is in Cedar and Muscatine Counties.

Appendix E. Metropolitan Areas

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

